

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

- - - - -x

ALBERT TOGUT, NOT INDIVIDUALLY, BUT SOLELY IN HIS CAPACITY AS
CHAPTER 7 INTERIM TRUSTEE,
Plaintiff, Adv. Proc. No.
v. 22-01146-dsj
KOSSOFF,
Defendant.

- - - - -x

ALBERT TOGUT, NOT INDIVIDUALLY, BUT SOLELY IN HIS CAPACITY AS
CHAPTER 7 INTERIM TRUSTEE,
Plaintiff, Adv. Proc. No.
v. 23-01078-dsj
GATSBY, ET AL.,
Defendants.

- - - - -x

ALBERT TOGUT, NOT INDIVIDUALLY, BUT SOLELY IN HIS CAPACITY AS
CHAPTER 7 INTERIM TRUSTEE,
Plaintiff, Adv. Proc. No.
v. 23-01085-dsj
SAVOYSKY-SMITH,
Defendant.

- - - - -x

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

- - - - -x

ALBERT TOGUT, NOT INDIVIDUALLY, BUT SOLELY IN HIS CAPACITY AS
CHAPTER 7 INTERIM TRUSTEE,

Plaintiff, Adv. Proc. No.

v. 22-01113-dsj

VNB NEW YORK LLC, ET AL.

Defendants.

- - - - -x

United States Bankruptcy Court
One Bowling Green
New York, New York

October 25, 2023
10:00 AM

B E F O R E:

HON. DAVID S. JONES

U.S. BANKRUPTCY JUDGE

Adversary proceeding: 22-01141-dsj Albert Togut, Not
Individually but Solely in His Capacity as Chapter 7 Interim
trustee v. Perevoski, et al.

1) Case Management Conference

Adversary proceeding: 22-01146-dsj Albert Togut, Not
Individually but Solely in His Capacity as Chapter 7 Interim
trustee v. Kossoff

1) Conference RE: Motion Filed by Mitchell Kossoff to Dismiss
this Case for Failure to State a Cause of Action and for
Permissive Intervention

Adversary proceeding: 22-01146-dsj Albert Togut, Not
Individually but Solely in His Capacity as Chapter 7 Interim
trustee v. Kossoff

1) Pre-Trial Conference

Adversary proceeding: 22-01113-dsj Albert Togut, Not
Individually but Solely in His Capacity as Chapter 7 Interim
trustee v. VNB New York LLC, et al.

1) Case Conference Re: the Issues Raised in Letter from
Mitchell Kossoff Regarding Amended Scheduling Orders.

Adversary proceeding: 23-01058-dsj Albert Togut, Not
Individually but Solely in His Capacity as Chapter 7 Interim
trustee v. Roc Le Triomphe Associates, LLC, et al.

1) Case Conference Re: the Issues Raised in Letter from
Mitchell Kossoff Regarding Amended Scheduling Orders.

Adversary proceeding: 23-01078-dsj Albert Togut, Not
Individually but Solely in His Capacity as Chapter 7 Interim
trustee v. Gatsby, et al.

1) Pre-Trial Conference

Adversary proceeding: 23-01085-dsj Albert Togut, Not
Individually but Solely in His Capacity as Chapter 7 Interim
trustee v. Savoysky-Smith

1) Pre-Trial Conference

Transcribed by: Sharona Shapiro
eScribers, LLC
7227 North 16th Street, Suite #207
Phoenix, AZ 85020
(302)263-0885
operations@escribers.net

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

A P P E A R A N C E S (All present by video or telephone):

TOGUT, SEGAL & SEGAL LLP

Attorneys for Chapter 7 trustee

One Penn Plaza

Suite 3335

New York, NY 10119

BY: NEIL BERGER, ESQ.

JARED C. BORRIELLO, ESQ.

JOHN GALLEG0, ESQ.

JONATHAN COHEN, ESQ.

RONALD HOWARD, ESQ.

MINTA NESTER, ESQ.

JONATHAN SAMPER, ESQ.

MITCHELL H. KOSSOFF, Pro se

1
2 DAVID BOLTON, P.C.

3 Attorneys for Estate of Phyllis Kossoff

4 666 Old Country Road

5 Suite 509

6 Garden City, NY 11530

7
8 BY: DAVID BOLTON, ESQ.

9
10
11 VARNUM LLP

12 Attorneys for Eprodigy Financial LLC;

13 Capital Stack LLC and ACH

14 480 Pierce Street

15 Suite 300

16 Birmingham, MI 48009

17
18 BY: WILLIAM LEE THOMPSON, ESQ.

KOSSOFF PLLC

8

1 P R O C E E D I N G S

2 THE COURT: Good morning, everyone. It's Judge Jones
3 here for a 10 a.m. calendar in various adversaries arising from
4 the Kossoff PLLC bankruptcy. The main case docket number is
5 21-10699, and we're proceeding with reference both to a
6 calendar that the Court prepared, but also an agenda submitted
7 by the trustee.

8 I know all the participants, so I won't take formal
9 appearances. We'll just, I think, call the cases in order.
10 Let me just say a little bit about what's on my mind that we
11 need to accomplish, and then I'll invite the trustee to say
12 anything they want, by way of overview, before we get going, if
13 you'd like.

14 So what's on my mind is that in adversary -- the
15 Perevoski adversary, number 22-01141, I granted, in part, a
16 motion to intervene by Mr. Kossoff, and we're going to need to
17 set a briefing schedule in that case.

18 Mr. Kossoff has proposed similarly intervening and
19 seeking dismissal of another adversary. We'll talk about that
20 when that adversary comes up. But I'm interested in good case
21 management ideas people have, and I may have some too, to avoid
22 having to file a 1,000 briefs on the same issue if possible.
23 But I'll just see where we get on that. Of course, that's
24 subject to hearing from everybody else.

25 And Mr. Kossoff raised some case management schedule

KOSSOFF PLLC

9

1 or discovery schedule issues, and a desire to file a summary
2 judgment motion, and some questions about timing in adversary
3 proceedings 22-01113 and 22-01158. So we need to cover that.

4 We have a variety of simple case management update
5 type things and tending that we need to do.

6 And finally, I am overdue in getting to the parties in
7 the adversary against Roc Le Triomphe Associates and Hampton
8 Management Co. I have spent some time reading the briefs, and
9 I do think I should schedule oral arguments. So that's been
10 fully briefed for a couple of months now, I think, and you were
11 waiting to hear from me what I wanted to do.

12 I do think I want to hear oral argument, because it
13 seems substantial enough. And we can talk about when that
14 should occur, one option being just folding it into the next
15 existing Kossoff day, which I think is November 29. Another
16 possibility, if you want to do it a little sooner, would be to
17 find you a unspoken-for-time, sort of, maybe mid-November, or
18 something like that, if you want to have a little quicker
19 movement on that and/or an undistracted day. Okay?

20 So that's the totality of what's on my mind to do
21 today. Let me ask whoever is going to lead us off for the
22 trustee to tell me if my overview matches your overview. And
23 then also let me know if there's any general updates that I
24 should be aware of before we turn to the adversary specific
25 calendar.

KOSSOFF PLLC

10

1 MR. BERGER: Good morning, Judge. It's Neil Berger,
2 Togut, Segal, for the trustee. I'm here with my colleagues,
3 Mr. Borriello, Ms. Nester, and Mr. Howard.

4 I think Your Honor has it right. I will first
5 address, generally, the IRS proof of claim issue, which I think
6 is an overarching issue concerning the motion to intervene your
7 ruling. Mr. Kossoff's proposed intervention in other adversary
8 proceedings may also affect portions of the Roc Le Triomphe
9 adversary proceeding.

10 My colleagues will address the specific adversary
11 proceedings on today's calendar and Your Honor's proposal for
12 oral argument in Roc Le Triomphe, although I think probably
13 waiting until the 29th makes sense.

14 If I may, on the IRS proof of claim -- and Your Honor,
15 I'm providing -- the update I'm about to provide is just that;
16 it's an update. I'm not asking Your Honor for a ruling. I'm
17 not prejudicing anyone's rights, claims, or defenses.

18 But by way of update, Your Honor, Mr. Kossoff brought
19 into question the validity of the Internal Revenue Service's
20 proof of claim as a means to potentially eliminate causes of
21 action asserted by the trustee in a number of adversary
22 proceedings in which the trustee's complaint uses the IRS look
23 back period to try to achieve a clawback of certain transfers.

24 THE COURT: Right. And the specific year was 2015,
25 right, tax year 2015?

KOSSOFF PLLC

11

1 MR. BERGER: Yes. Yes. There's a liability for it
2 for 2015. And as a matter of course, in every case, trustees
3 look at proofs of claim. Particularly here, because Mr.
4 Kossoff drew it into an issue, we took another look at it,
5 meaning we first took a look at it when we were formulating the
6 trustee's causes of actions. We were then satisfied that it
7 was a valid proof of claim using, among other things, the
8 debtor's books and records that we were able to obtain from a
9 number of different sources. We used it in those complaints.
10 Mr. Kossoff brought it into question. We took another look at
11 it, again satisfied with it. We've said that in our pleadings.
12 We've said that on the record. Certainly under the Code, it's
13 deemed valid unless and until it's disallowed.

14 And we took another step, Your Honor. We've been
15 engaged with the Internal Revenue Service, asking them, and
16 having communications with them concerning that claim. And we
17 are still convinced that it is a valid claim. We spoke with
18 them as recently as this morning.

19 And what I'm proposing -- the trustee and we are
20 proposing, Your Honor, is that we bring on an appropriate
21 motion, which will have a stipulation with the Internal Revenue
22 Service, for allowance of an Internal Revenue Service amended
23 proof of claim. We propose that we file it in the main case.
24 It is a claim against the estate. We file it also in each
25 adversary proceeding in which the trustee's complaint uses the

KOSSOFF PLLC

12

1 Internal Revenue claim as a basis for the extended reach-back
2 period.

3 And that way, Your Honor, everyone in the case, and in
4 each of the adversary proceedings, will be on notice of what's
5 happening with this claim. They can object. They can
6 participate how they wish. The Internal Revenue Service has
7 not yet been in front of Your Honor to defend its claim. This
8 will be a vehicle to have the U.S. Attorney's office in front
9 of Your Honor. And it will also --

10 THE COURT: Can I -- Mr. Berger, I'm sorry. This is
11 completely my fault. You're speaking beautifully, clearly.
12 And I got a text from chambers raising a question at a critical
13 moment. So what is the motion or the filing you'd be making in
14 the main case, and also docketing in the adversaries, exactly?

15 MR. BERGER: It would be a 9019 motion, Your Honor.
16 It would be a motion to allow the Internal Revenue Service
17 claim, an amended proof of claim.

18 THE COURT: Okay. So is the IRS --

19 MR. BERGER: And --

20 THE COURT: But IRS hasn't yet amended, has it?

21 MR. BERGER: It has not. And this morning we asked
22 them to please -- we asked them to put us in touch with someone
23 from the U.S. Attorney's office so we can negotiate an
24 appropriate stipulation. But it would be a motion to allow an
25 amended proof of claim by the Internal Revenue Service. And

KOSSOFF PLLC

13

1 that claim --

2 THE COURT: Okay.

3 MR. BERGER: And so, Your Honor, we hope that the
4 Court would agree that it's an appropriate vehicle, as a
5 procedural mechanism, so that everyone in the case, everyone in
6 the affected adversary proceedings will be on notice. There
7 will be a procedural mechanism for parties to participate if
8 they'd like to.

9 THE COURT: Um-hum.

10 MR. BERGER: The IRS will be in front of Your Honor to
11 defend its claim. They haven't had that opportunity yet. And
12 there will be a factual record, so that Your Honor can rule on
13 the allowance, or not, but the allowance of the proof of claim.

14 And we think, Your Honor, that we've been addressing
15 the proof of claim as best we can, but this is the mechanism to
16 get it in front of Your Honor and give parties an opportunity
17 to be heard regarding that claim.

18 THE COURT: So I have a variety of questions. I think
19 the one I'll start with is, what impact do you see this having
20 on the timing of the adversaries in which the IRS claim is at
21 issue?

22 MR. BERGER: A positive impact, generally, I would
23 say, Your Honor. Your Honor, I think, observed in your ruling,
24 and I will tell you firsthand, that there are a number of
25 parties with whom we started settlement negotiations, who are

KOSSOFF PLLC

14

1 now sitting on the sideline waiting for this issue to be
2 resolved. We think it will be value-enhancing to the estate.

3 And Your Honor, as to the intervention issues, I'll
4 speak to them generally, the one that Your Honor has granted
5 for the limited purpose, and also as to the proposed
6 interventions. We think as to the proposed intervention, we'd
7 respectfully request that Your Honor hold in abeyance for some
8 time, short time, briefing, rulings. There is certainly an
9 expenditure of resources --

10 THE COURT: Right.

11 MR. BERGER: -- that we think can be eliminated. And
12 so --

13 THE COURT: So I'm open to that as long as it doesn't
14 interfere with Mr. Kossoff's rights or cause events to sort of
15 race along before he gets a chance to be considered, which I'm
16 sure you don't intend to be the case. So let me hear a little
17 more besides that it's a positive effect. How do I dovetail
18 these things?

19 MR. BERGER: Your Honor, we do not intend to
20 improperly -- or impair Mr. Kossoff or anyone's rights. It
21 would be a twenty-one day motion. If parties want to contact
22 the Court to seek relief regarding that motion, discovery,
23 additional time to be heard, we'll deal with them with Your
24 Honor as they arise.

25 I'm not sure how, otherwise, they would harm the

KOSSOFF PLLC

15

1 process. I know that, for instance, Your Honor, hopefully next
2 week we'll be filing our next omni 9019 motion. There are
3 defendants in these advisory proceedings who are satisfied that
4 the claim is out there --

5 THE COURT: Right.

6 MR. BERGER: -- and they want to move forward with
7 their settlements.

8 THE COURT: So can I just distill this? You're
9 talking about filing a twenty-one day notice Rule 9019
10 settlement motion, I guess, which I think depends on the IRS
11 filing an amended claim, either before the motion is filed, or
12 before it's heard, anyway.

13 MR. BERGER: No.

14 THE COURT: No?

15 MR. BERGER: I'm sorry, no. The IRS asked. And to
16 save administrative confusion, we asked them not to file the
17 amended claim. It will be annexed as an exhibit to the motion.

18 THE COURT: Okay.

19 MR. BERGER: We don't want them filing an amended
20 claim and then a subsequent amended claim. And we envision our
21 motion being filed with a stipulation, the proposed amended
22 claim, a supporting declaration from the trustee's
23 professionals, an IRS transcript, and whatever other evidence
24 we can gather together, so that there is entire transparency to
25 the process.

KOSSOFF PLLC

16

1 THE COURT: Okay. And let me ask this. A 9019 motion
2 necessarily concerns a compromise of an amount asserted as due
3 to or from the estate. Does that do all the work you're hoping
4 it will do in terms of resolving the legitimacy of the IRS
5 claim or the status of it? I guess your position will be, if
6 it's allowed in an amount set through a 9019 motion, that
7 counts as a bona fide obligation of the estate, if there's some
8 amount?

9 MR. BERGER: Yes. Yes, Your Honor. And there are two
10 pieces of my response. One is, yes, we're hopeful that there
11 will be a ruling that this is an allowed claim against the
12 estate, and the amended claim will be filed.

13 And second, I'm using 9019 today because there is a de
14 minimis variance in the amounts sought by the IRS and the
15 trustee's calculations. Between now and when we file the
16 motion, we may be able to reconcile that de minimis variation.

17 THE COURT: Okay.

18 MR. BERGER: And it may simply be a motion to allow
19 the claim. But I'm using 9019 because, as recently as an hour
20 ago, there was a very small variance.

21 THE COURT: Okay. And if a person who's interested
22 and has reason, strategically, to want to establish the flat-
23 out invalidity of the IRS claim, wants to take, sort of,
24 unfettered discovery into all aspects of validity, in your
25 view, is that going to be available through the 9019 process?

KOSSOFF PLLC

17

1 MR. BERGER: It is, Your Honor. We want a ruling that
2 puts this to rest.

3 THE COURT: Okay. All right. I think -- so let me
4 first --

5 MR. KOSSOFF: May I respond, Your Honor?

6 THE COURT: Yeah, I'm going to come to you in one
7 second, Mr. Kossoff. Let me just first give a quick reaction
8 on my own.

9 First, let me say I appreciate the thought that
10 obviously went into this. I think all of these cases are going
11 to be well served by somehow getting a clean and clear
12 treatment of the IRS claim. And so this is certainly a very
13 good idea. And then we'll hear, I suspect -- well, maybe there
14 will be universal enthusiasm about it, but if not, we'll smoke
15 that out right now.

16 Okay. So Mr. Kossoff, yes, you can certainly go right
17 ahead.

18 MR. KOSSOFF: Okay. I just want to start by saying,
19 Your Honor, I'm am not in a -- I don't have the ability to make
20 as many arguments as I want to in this proceeding, at this
21 particular point in time, chiefly because, A, I've never
22 received a copy of your decision; B, I've never even got a
23 notice of this meeting -- of this hearing from anyone. And
24 normally, the trustee at least has the courtesy of sending me a
25 JPEG email saying that this hearing is on. I've gotten no such

KOSSOFF PLLC

18

1 communication from the trustee at all.

2 I was only basically drawn into this phone call by
3 sheer luck, that I was walking by a guard who said that the
4 Court was looking for me, because I've gotten no notice. So
5 for me, at this point in time, to try to make substantive
6 arguments with respect to this proposal, in a decision that I
7 have not even been able to read, yet alone digest, is really
8 unfair. And I would just say --

9 THE COURT: Well, yeah, let me --

10 MR. KOSSOFF: -- I was just --

11 THE COURT: Let me jump -- sorry. Mr. Kossoff, let me
12 jump in before you move on, on a couple of procedural points
13 you've just raised. One is I will make inquiry about the Court
14 communication. I think ordinarily all of our orders and
15 matters affecting you, and I think the decision, I believe, are
16 filed in a way that causes them to be mailed out to you. So
17 I'm not sure what happened, but I'll double check whether there
18 was any error on that front.

19 Second, the Court did enter an order directing the
20 prison to produce you for today's hearing, which is what we
21 routinely do, logistically, to ensure that they get you on the
22 phone. Yeah, and my deputy just messaged --

23 MR. KOSSOFF: Usually when they're mailed to me,
24 usually they come, usually, a day after the hearing. If you --

25 THE COURT: Okay. Well, look -- yeah, hang on, hang

KOSSOFF PLLC

19

1 on, Mr. Kossoff. I just wanted to explain, and my deputy just
2 confirmed, yes, copies of what we enter are mailed to you. I
3 think it would be good to -- and the deputy tells me that this
4 was explained before the hearing as well, but I'll put it on
5 the record.

6 Also, what Mr. Berger has just spelled out is new to
7 me, just as it is to you today. I think he has prepared a
8 proposed course of action, which is appropriate and helpful. I
9 mean, it certainly -- that is, it's appropriate and helpful for
10 him to think about a course forward, in light of my ruling.

11 Finally, I will just tell you, if you hadn't seen it,
12 what my ruling was, was granting, in part, your motion to
13 intervene, stating -- but insofar as it was going to allow you
14 to file a dispositive -- what you believe will be a dispositive
15 motion concerning the status of the IRS claim, or the validity
16 of the IRS claim, on which certain of the lookback periods are
17 premised. That's in the Perevoski case, which is number
18 22-01141.

19 So the question is next steps. I had thought we'd be
20 setting a briefing schedule. That's what I said in my
21 introductory remarks. And the trustee is proposing -- because
22 the issue recurs in a lot of adversaries, the trustee is
23 proposing that a cleaner method of dealing with the IRS
24 situation is for them to file a motion, because they continue
25 to believe the IRS claim has validity, that would be a proposed

KOSSOFF PLLC

20

1 settlement with the IRS that any party, including you, could
2 comment on challenge, et cetera.

3 They've just told me there will be an opportunity to
4 challenge the validity of the lien -- excuse me -- the claim
5 entirely, and they propose holding off on the various
6 intervention or case-specific briefing schedules until we get
7 clarity on that on an omnibus way.

8 Mr. Kossoff, hang on one second, because I'm going to
9 ask Mr. Berger, did I fairly characterize what you're
10 proposing?

11 MR. BERGER: Yes, Judge.

12 THE COURT: Okay. Great. So I wanted to make sure.

13 So yeah, Mr. Kossoff, how about that? We have one --

14 MR. KOSSOFF: I disagree --

15 THE COURT: -- combined clean shot --

16 MR. KOSSOFF: -- with that whole -- I disagree with
17 that wholeheartedly for a number of different reasons.

18 THE COURT: Okay. Why?

19 MR. KOSSOFF: And one of the main ones is, is that
20 whether or not the IRS has a valid claim, what periods it is,
21 whatever it's going to finally say -- and they're changing
22 their story, I would say, impermissibly, based upon doctrines
23 of litigatory estoppel, since they've already indicated in the
24 complaint what the claim is. And I've put that at issue, which
25 must be decided.

KOSSOFF PLLC

21

1 But aside from that fact, whether the IRS has a claim
2 or it doesn't is not the same thing as whether or not they --
3 regardless of what that claim is, the trustee can use that
4 claim as the basis of a 544(b) predicate creditor.

5 And let me be more specific. When the IRS files a
6 notice of tax lien prior to a bankruptcy, they are no longer an
7 unsecured creditor. They're a secured creditor, which does not
8 allow them basically -- for the trustee to then step in their
9 shoes.

10 Even if the IRS has an assessment that is not paid
11 within a certain period of time, they are a de facto lien
12 creditor, and again, they are not an unsecured creditor as that
13 is defined in bankruptcy law. So the tests are not the same.

14 Moreover, the allegations that Mr. Berger and the
15 trustee have made in their complaint are fairly specific. They
16 indicated in their complaint that the basis of the IRS claim is
17 an assessment dated 3/28/16. I have indicated and given the
18 Court proof positive that that assessment has been paid based
19 upon specific language in their certificate of release of lien.

20 They can't change their story now to say that it's
21 something else. The IRS is free to do whatever they want to,
22 at some point in time, amend their claim, change it, or what
23 have you. I don't really care. I don't care whether or not
24 the IRS ultimately has a valid claim or it doesn't.

25 What I care about are the set of facts that the

KOSSOFF PLLC

22

1 trustee has adduced in a complaint, which I've taken to task,
2 and which basically demonstrates that they failed to state of
3 cause of action using the IRS as a predicate creditor as those
4 facts are established today.

5 The fact that the trustee wants to unmarry himself to
6 those facts is, I understand, more or less a desperation move,
7 because he can't prevail based upon the alleged facts. And for
8 this Court to then allow him to do that would basically be
9 tantamount to trampling over every doctrine of litigatory
10 estoppel that exists.

11 The Court has already said that they will not give
12 them the right of a surreply. This is a sur, sur, surreply.
13 This is a de novo attempt to basically recast their entire
14 complaint without having the causes of action dismissed.

15 What you're having here is that these causes of action
16 should all be dismissed, based upon the facts as alleged in the
17 complaint, which I've shown beyond cavil, cannot form the basis
18 of the IRS being a predicate creditor.

19 If facts change after the fact, the IRS files an
20 amended proof of claim, the trustee thinks that they can make a
21 motion to amend their complaint after this dismissal, and they
22 somehow surmount the estoppel arguments and what have you, I'd
23 be pleased to meet it at that time.

24 But this is just a procedural, in my mind, circus by
25 the trustee to try to basically escape from the reality, on a

KOSSOFF PLLC

23

1 number of different levels, that these proceedings that are
2 predicated upon the IRS as a predicate triggering credit must
3 be dismissed.

4 THE COURT: Okay. I hear you. I appreciate your
5 position, Mr. Kossoff. I think that the position you're
6 articulating fails to recognize that the Court has discretion,
7 in any motion to dismiss, to grant dismissal with or without
8 prejudice to amend. I'll start with that observation.

9 My ruling on intervention and teeing up a potential
10 dispositive motion, as you set forth, acknowledged the
11 possibility that the trustee could amend its pleadings. And I
12 think -- I appreciate your invocation of various estoppel
13 doctrines, and you're going to be free to argue that at the
14 appropriate time.

15 But it strikes me that the trustee has come up with a
16 orderly method of trying to front-load the status and extent,
17 if any, of the IRS claim, which then can be taken into account
18 in your desired dispositive motion or otherwise, and I should
19 add, any other defendant's intended defense and motion.

20 And I mean, we have what at least originally were
21 something in the order of sixty adversary proceedings. I don't
22 know how many of those turn on the status of the IRS claim, in
23 part, but it strikes me that a centralized method for coming to
24 grips with what the true facts are concerning the IRS claim is
25 going to be beneficial, in cases that directly affect you, Mr.

KOSSOFF PLLC

24

1 Kossoff, and in cases to which you're not a party, but that may
2 have some indirect effect you alluded to.

3 So I'm saying a lot of words, but this boils down to,
4 I hear what you're saying, I think this is going to be done in
5 a way that preserves your defenses and your arguments,
6 including with regard to estoppel effect and whether the
7 trustee should or should not be permitted to amend.

8 I will specifically say that -- and that dismissal of
9 an adversary then, with leave to attempt to reopen, restart, or
10 vacate a dismissal is not how this is ordinarily done and is
11 inefficient. It's much better to consider up front whether
12 there's an amendment of the pleadings that are required and
13 permissible. And I think that nailing down the IRS proof of
14 claim status first is going to be consistent.

15 MR. KOSSOFF: Your Honor --

16 THE COURT: Hang on, hang on. Don't interrupt, Mr.
17 Kossoff -- is going to be consistent with judicial efficiency
18 and trying to meet the objective of, as promptly, as reasonably
19 possible, and as cost effectively achieving resolutions of all
20 of these various cases. Okay?

21 All right. What did you want to say, Mr. Kossoff?

22 MR. KOSSOFF: I just want to say again that I put my
23 formal objection on the record to having anything substantive
24 done at this point in time because of the fact that I have not
25 been able to view the seminal decision that Your Honor

KOSSOFF PLLC

25

1 basically wrote that is the predicate for this hearing. And I
2 haven't even been given the courtesy, from trustee's counsel,
3 of telling me about this hearing on a JPEG email, or allowing
4 me to --

5 THE COURT: Okay. I want to add one thing. Mr.
6 Kossoff, I have to add one thing about this, which is I
7 think -- I am certain you know that we have, essentially, on a
8 monthly basis, a day designated to all matters involving or
9 springing from the Kossoff PLLC bankruptcy. And this is that
10 day for October. I believe the date for that in November is
11 going to be November 29. So I understand your complaints about
12 not having received an email. And I guess now we know --

13 MR. KOSSOFF: If there's a motion to be made -- if Mr.
14 Berger is proposing a motion that basically changes and alters
15 a decision that I have not yet seen, then at least I'm owed the
16 courtesy of having that put it into writing so that I can
17 respond to it and make a record for appeal if I deem it
18 necessary.

19 THE COURT: Okay.

20 MR. KOSSOFF: I have not been given that courtesy.
21 And I would also say, Your Honor, that whether or not the IRS
22 has a valid claim, or doesn't have a valid claim against the
23 estate, does not translate out into whether or not it be used
24 as a triggering creditor pursuant to Section 544(b).

25 So your prior formulation in a decision that I haven't

KOSSOFF PLLC

26

1 seen seems to be the right one because it's in the right
2 procedural cast. And the right procedural cast is does the IRS
3 claim serve -- can serve as a basis for a 544(b) being a
4 triggering creditor, not whether it has a claim, or a valid
5 claim, or not, but whether or not it can be used.

6 And as I've indicated to this Court, that the cases
7 are legion on the fact that going from Section 6321, 6122
8 (sic), 23, of the Internal Revenue Code, and cases in their
9 aftermath, that once the IRS has filed a notice of lien, as
10 they have in this case, that they then transfer into
11 becoming -- and that notice of lien is filed before a
12 bankruptcy petition filing, they are transferred into a status
13 of a secured versus unsecured creditor. So --

14 THE COURT: Okay.

15 MR. KOSSOFF: -- under those facts alone, I would
16 basically be contesting any such motion by Mr. Berger, and I
17 would be reiterating the fact that -- I'd be using that to
18 reemphasize the fact at any hearing that you had ordered in an
19 amended decision that -- in a decision that I have yet to see,
20 I would then be bringing that up again.

21 THE COURT: Okay. Mr. Kossoff, I'm going to jump in.
22 Thank you for your point. I think all of these points are
23 points that are not being -- you're not being deprived of the
24 opportunity to make. This is a case management conference, and
25 we're figuring out a sequencing and scheduling of things,

KOSSOFF PLLC

27

1 including the type of briefing and motion you're describing.

2 I'll add that Mr. Berger is not filing a motion today
3 or arguing a motion. He's just -- we're here on a case
4 management conference.

5 Okay. Mr. Berger, go ahead.

6 MR. BERGER: Simply, Your Honor, we discussed today's
7 hearing date during the last hearing. We can figure out if it
8 needs to be to have better notice to Mr. Kossoff of hearing
9 dates, but he was a participant in last month's hearing. I'm
10 looking at the transcript at page 52. Ms. Nester and you
11 designated today as the omni hearing date for the month.

12 And simply for the record, the trustee and we disagree
13 with all of the factual and legal arguments Mr. Kossoff just
14 made, but this is not a forum to argue the particularities of
15 those. We'll address all of those in the motion that we'll
16 file, hopefully in the near term.

17 THE COURT: Okay. Got it. I'm going to add -- thank
18 you. I'm going to add two facts just for Mr. Kossoff's
19 understanding. I'm told that the Court mailed the -- first
20 off, I entered the decision that's been discussed today on
21 October 17th, I think in the evening, but the mailed copy was
22 sent by the Court to Mr. Kossoff, but not until the 20th. So
23 there was a slight delay in getting it out. And as a result, I
24 suspect that you just haven't received it, because today's the
25 25th, and that straddles a weekend. So it is coming, and

KOSSOFF PLLC

28

1 that's the status.

2 Look, I will just say the Court has case management
3 authority --

4 MR. KOSSOFF: Hold on one second, Your Honor. Sorry,
5 Your Honor. That was just the guard asked me something.

6 THE COURT: Yeah, I could see. No problem, Mr.
7 Kossoff.

8 All right. Look, let me cut to the chase. We're here
9 on a case management conference, effectively, in the main
10 bankruptcy case that affects multiple adversary proceedings.
11 All that I am being presented with is a request, a proposal
12 that other potential motions be held in abeyance briefly while
13 the trustee files a motion that the trustee believes will bring
14 some clarity and certainty to the status of the IRS proof of
15 claim, without prejudice to anybody's arguments and contentions
16 they may want to make, which very much include the types of
17 contentions Mr. Kossoff has made on the record today.

18 I conclude that is appropriate and consistent, both
19 with judicial economy and with the needs of all parties to
20 obtain the most cost-effective and fair and merits-based
21 outcome possible of all of these matters. And so I'm going to
22 authorize -- I should say this is without prejudice to hearing
23 from anybody else, any other defendants in any of the
24 adversaries who want to push back on this, but my strong
25 intention is to, unless someone persuades me otherwise, is that

KOSSOFF PLLC

29

1 I'm going to authorize the trustee to proceed in that manner.

2 We'll hear about specific timing. And what I'll do is
3 hold off on adversary proceeding specific motions, both
4 including Mr. Kossoff's intended intervention motion, in
5 another similarly postured adversary, and other matters, so
6 that we will move with dispatch on resolving the IRS issues, as
7 the trustee proposes, and then we can turn to what the
8 implications of that may be for specific adversaries,
9 including -- and that includes specifically the Perevoski case
10 number -- what is it, 22-01141, in which the Court recently
11 issued its ruling. Yes, that is correct, 22-01141; Perevoski
12 is the name of the lead defendant.

13 Okay. So Mr. Berger, let me -- well, let me pause.

14 Mr. Kossoff has been heard from. Is there anyone else
15 representing any of the defendants in the adversaries who wants
16 to be heard on this sequencing issue?

17 Yes, Mr. Bolton.

18 MR. BOLTON: Thank you, Your Honor. David Bolton,
19 representing the estate of Phyllis Kossoff.

20 I'm not going to push back on the procedure. I
21 understand it. I just want to make sure that, by not pushing
22 back on the procedure, we're not waiving any substantive
23 rights. I know we're not. I just want to put it on the
24 record. So --

25 THE COURT: That's fair. I understand why you want to

KOSSOFF PLLC

30

1 do it. I've tried to be very explicit, in about five ways,
2 that nobody's waiving any rights, and that is indeed my
3 intention. And if the trustee comes up with a sixth way that
4 rights were waived, I'm going to say, no, not so. Okay? So
5 you're protected.

6 Any other defendants want to be heard on this?

7 Okay. No one said yes. All right. So let me come
8 back to, I think, probably Mr. Berger, about can we sort of --
9 I'll use an ugly bureaucratic word; can we concretize this
10 somewhat? What would you propose?

11 MR. BERGER: Well, first, by way of simple -- a nuts
12 and bolts kind of approach on this issue for now, we can start
13 preparing papers in our office. We can't control how quickly
14 someone from the U.S. Attorney's office is engaged, although we
15 made clear to the IRS representative this morning that we want
16 to move quickly. Are you --

17 THE COURT: Sorry, do you have a point of contact at
18 the U.S. Attorney's office?

19 MR. BERGER: Not currently. And the IRS
20 representative we spoke with this morning said that she would
21 try to get that contact for us today.

22 THE COURT: Okay. I am just going to tell you that I
23 know the civil chief there -- and you want SDNY, yes?

24 MR. BERGER: Correct.

25 THE COURT: Yeah, is Jeff Oestericher,

KOSSOFF PLLC

31

1 O-E-S-T-E-R-I-C-H-E-R. And the cochiefs of tax and bankruptcy
2 are Lawrence Fogelman and J.D. Barnea, B-A-R-N-E-A. And so
3 those are all good names to know if you need to find government
4 people with litigating authority in this area. So you could
5 try to reach out to them directly, and you might cut through
6 some indirect communicating that could otherwise occur.

7 MR. BERGER: We appreciate those observations, Your
8 Honor. I --

9 MR. KOSSOFF: Is this a motion for a stay --

10 THE COURT: Hang on a second. Hang on. Hang on, Mr.
11 Kossoff. Okay. Go ahead, Mr. Kossoff.

12 MR. BERGER: I'm sorry, Your Honor --

13 THE COURT: Let's just hear what Mr. Kossoff has to
14 say, and then I'll come back to you, Mr. Berger.

15 What was that, Mr. Kossoff?

16 MR. KOSSOFF: Is this a motion for a stay of the
17 motions that I filed in or -- a motion for a stay in the
18 Perevoski and the estate of Phyllis Kossoff proceeding until
19 such time as the IRS amends its claim? I'm just not sure that
20 I understand what this --

21 THE COURT: I construe it not -- I'm sorry, Mr.
22 Kossoff. Let me -- I construe it not as a motion for a stay,
23 but as a request that I exercise my case management discretion
24 to set briefing schedules in a way that's consistent with
25 protecting all parties' rights and defenses and obligations,

KOSSOFF PLLC

32

1 and then also with judicial economy and the proper sequencing
2 of consideration of issues in a way that I can --

3 MR. KOSSOFF: The reason that I --

4 THE COURT: Hang on. Don't interrupt, Mr. Kossoff,
5 Don't interrupt. Let me finish the sentence. I think where
6 you interrupted I was saying with my discretion to set case
7 management schedules in a way that I believe appropriate and
8 best suited to lead to cost-effective, timely, and fair, and
9 orderly disposition of matters before me.

10 And I think this is the best way to do that, because I
11 have many adversary proceedings before me which present similar
12 issues, and nailing down the factual backdrop before we
13 consider application in multiple adversaries is the best and,
14 far and away, the most orderly way to handle it. Okay? So
15 that's what I'm doing.

16 MR. KOSSOFF: I'm just at a loss.

17 THE COURT: So the --

18 MR. KOSSOFF: I don't understand what the issue is
19 that we're briefing, is what I'm saying, Your Honor. What is
20 this briefing schedule -- what are the issues that are supposed
21 to be related to this briefing schedule?

22 THE COURT: Well, first off, the trustee has not yet
23 filed its contemplated initial brief, and it has described it
24 as being a motion for approval of what it contemplates to be a
25 settlement with respect to the IRS proof of claim, in which it

KOSSOFF PLLC

33

1 said all parties are going to be able to take robust discovery
2 regarding that proof of claim and the status of the IRS claim
3 and validity of the IRS claim.

4 And so that is going to -- the exact scope of the
5 relief that's sought will be stated in the motion when it's
6 filed, which hasn't happened yet. Then there will be briefing
7 on that and argument on that. And if there's requests for
8 discovery, that will be available, presumably. And then -- so
9 it's a sequencing question. That will occur, and then we will
10 see where we are and unleash whatever motion practice any party
11 in the various adversaries believes to be appropriate once that
12 has occurred.

13 Again, I'll just ask Mr. Berger to make sure, again,
14 that I'm accurately describing the contemplation.

15 MR. BERGER: Yes, Judge.

16 THE COURT: Okay. So that's it.

17 All right. So Mr. Kossoff, I'll tell you, I
18 appreciate your concern. I appreciate your eagerness to get to
19 the issues you want to get to. You've heard, a number of
20 times, all defenses are going to be preserved, and that
21 includes all of the contentions you want to make. But it's my
22 determination that pausing the adversary-by-adversary
23 proceeding fractured litigation that might break out in order
24 to first achieve a centralized determination of the IRS claim
25 status is what we need to do to achieve a cost-effective, fair

KOSSOFF PLLC

34

1 resolution. So that's what we'll do. Okay?

2 So Mr. Berger, you don't yet know, I think, when
3 you're going to be able to file your motion, partly because you
4 have uncertainty about what's happening on the IRS/government
5 side, right?

6 MR. BERGER: That's right. I would hope to be able to
7 file that motion within the next two weeks, but that's my
8 aspiration. I can't be sure of the timing.

9 THE COURT: Okay. So here's what we need to do. I'm
10 going to emphasize the need for speed to the trustee,
11 recognizing you don't control all aspects of the situation.
12 I'm going to put it down for further continued status
13 conference at the next scheduled Kossoff PLLC date, which I
14 believe is November 29. Is that right? Whatever it is.

15 MR. BERGER: Hold on. I'm sorry.

16 THE COURT: Let's get that on the record. My calendar
17 tells me November 29.

18 MR. BERGER: You're right, Your Honor. I have it on
19 my calendar for November 29 at 10 a.m. as well.

20 THE COURT: Okay. And even more authoritatively, my
21 deputy has texted me that that is correct. Okay. So we're
22 good.

23 All right. So Mr. Kossoff -- and we'll certainly have
24 arranged for you to be produced for that conference, again, Mr.
25 Kossoff.

KOSSOFF PLLC

35

1 And I will specifically urge the trustee, if you're
2 ready to file a motion earlier than then, that's great. Don't
3 wait for the 29th, and particularly because Mr. Kossoff has
4 some communication difficulties. If you do file your motion,
5 let's just say responses won't be due before November 29th, and
6 we can have a procedural discussion on November 29th about any
7 unresolved discovery desires or issues or disputes that may
8 exist, and we'll set the remainder of the briefing schedule.
9 But let's at least get the ball rolling with the filing of the
10 motion.

11 Is that the way to go, Mr. Berger? Do you have any
12 better ideas?

13 MR. BERGER: I think that's all fine, Your Honor. We
14 appreciate it. We appreciate Your Honor's discretion and
15 ruling on the record today. To the extent that it's necessary,
16 perhaps a so ordering would be in order.

17 THE COURT: Oh, yes. I'm going to so order the
18 procedural ruling that I articulated earlier. That's right.
19 And I'm also going to direct the trustee to order the
20 transcript, which I think the trustee always does anyway. But
21 we'll want to memorialize it.

22 MR. BERGER: We'll do that, Judge. And so that there
23 is no mistake about timely notice on this pleading, we'll
24 Federal Express it to Mr. Kossoff.

25 THE COURT: Great. Thank you. Okay. So look, that,

KOSSOFF PLLC

36

1 I think, gives us an overarching framework for how we're going
2 to move forward on many of these. And I think --

3 MR. RICHMOND: Your Honor?

4 THE COURT: Yeah. Who is that, Mr. Richmond?

5 MR. RICHMOND: Good morning. Andrew Richmond from
6 Pryor Cashman, on behalf of Roc Le Triomphe and Hampton
7 Management.

8 I'm just curious if the IRS motion is then going to
9 now push back the potential oral arguments related to our --

10 THE COURT: I wanted to ask the same question. I
11 guess it's your motion, right, Mr. Richmond?

12 MR. RICHMOND: Correct. Correct.

13 THE COURT: Do you think it should push back your
14 argument or not?

15 MR. RICHMOND: Well, the IRS issue relates to our case
16 as well. It was not addressed head-on in our motion.

17 THE COURT: Right.

18 MR. RICHMOND: But it is -- potentially, how our
19 motion comes out might actually have an effect, as well as the
20 IRS issue, because that could potentially cut out a significant
21 portion of the claim.

22 THE COURT: Right. I'll tell you -- yeah, let's just
23 let's just talk this through, and I'll stick with you, Mr.
24 Richmond, and then come back to whoever is handling this issue
25 for the trustee.

KOSSOFF PLLC

37

1 I've read the papers just enough to conclude that my
2 notion that this might be a simple motion I could resolve
3 without argument is now dispelled. It's substantial. I'll
4 want argument on it. It strikes me as not turning directly on
5 the status of the IRS claim, certainly not in its entirety.
6 And so it's seems to me -- so really, I'm at your disposal.

7 Mr. Richmond, if you want your motion to be heard and
8 you think it's going to be productive to do that, I'm all
9 yours, and I don't want to keep you waiting. If you have an
10 independent preference of your own, to wait to see where the
11 IRS claim ends up before you invest further effort on your
12 motion, I'd be open to that as well. So what's your
13 preference?

14 MR. RICHMOND: I mean, I guess we would like
15 resolution of our motion, so I guess maybe we'd prefer to move
16 it forward. It also relates to the issue of discovery. Just
17 as discovery is moving forward with this pending motion, it
18 might just be helpful to have a quicker resolution of our
19 motion to get additional clarity on --

20 THE COURT: Right.

21 MR. RICHMOND: -- where the case is going.

22 THE COURT: Okay. So that's fine.

23 Mr. Berger, are you good with -- or whoever is
24 handling this for the trustee, any problem with moving forward
25 substantively on that motion?

KOSSOFF PLLC

38

1 MR. BERGER: Ms. Nester is smarter than I am on this.

2 MS. NESTER: Good morning, Your Honor. Minta Nester,
3 counsel for the trustee.

4 My thinking is only that, to the extent that there is
5 a potential amendment of the complaint coming out of the IRS-
6 related proceedings, does it make sense to pause or adjourn
7 this motion temporarily so that we're not, sort of, dual
8 tracking those issues, just sort of thinking out loud?

9 THE COURT: Yeah, I understand. I'll come back --
10 I'll just sort of reiterate that my take, from having read but
11 not super closely studied the papers, is that this motion does
12 not turn on the status of the IRS claim or likely amendments
13 relating to that. And so I don't see a need to wait. And it
14 also seems a little, potentially, unfair to make the movants
15 wait yet more to see the outcome of that amendment. But Ms.
16 Nester, if that's based on a misimpression, you can correct me.

17 MS. NESTER: Minta Nester, counsel for the trustee.

18 No, Your Honor, we share a similar reading of the
19 papers, that it's not tightly bound to the IRS issue. The only
20 thought was perhaps iterative amendments of a complaint.

21 THE COURT: Oh, I see. I think I've made the movants
22 wait a little longer than I would prefer already. So I think
23 I'd sort of like to make myself face the motion and decide it
24 for you all, and let you all have your hearing, because you're
25 going to, sooner or later, need clarity, as a matter of law,

KOSSOFF PLLC

39

1 both on the issues raised by this motion and the IRS piece.
2 And we may as well pursue both at the same time rather than
3 staggering it and pushing off progress that could be
4 occurred -- that could be achieved simultaneously. Okay?

5 And I say that sensitive to the reality that that's
6 going to make the trustee team work even harder, and it's going
7 to make me work a little harder too. But that, I think, is
8 just kind of the way it is. Okay?

9 So let's translate that. Do you immediately have a
10 preference between -- I'll come back to Mr. Richmond -- between
11 arguing it on the 29th or arguing it on some earlier in
12 November date?

13 MS. NESTER: Your Honor --

14 THE COURT: Oh, sorry. I'll ask Mr. -- I'm going to
15 ask each of you, but I just said Mr. Richmond.

16 MS. NESTER: Okay.

17 MR. RICHMOND: So for me personally, I don't have an
18 issue. I know my colleague, Richard Levy, will be
19 participating in the event. He's unavailable. I'm trying to
20 communicate with them via email, but assuming his schedule is
21 available on the 29th, we have no issue.

22 THE COURT: Okay. And how about you, Ms. Nester?

23 MS. NESTER: Your Honor, we're available on the 29th
24 as well.

25 THE COURT: Right. Obviously, you're spoken for.

KOSSOFF PLLC

40

1 Okay. So let me do this. I will hear it not later
2 than the 29th, absent agreement otherwise. You all can talk
3 offline. If you end up thinking, gosh, let's clear this out by
4 doing it earlier, contact chambers and ask for an earlier
5 argument date. I need at least two weeks to get ready, and I
6 need to know that I should start that process. So don't pick a
7 date that's earlier than two weeks out from when you contact
8 chambers for the date, I guess, is what that translates to.

9 So put more simply, you can probably be seen either in
10 mid-November, or the 29th, which is the Wednesday following
11 Thanksgiving. So we'll be a little bit clear of the
12 Thanksgiving holiday at that point. Okay?

13 So either way -- so bottom line, communicate about
14 your respective preferences, and then get in touch with
15 chambers, and just confirm when it's going to be, and we'll
16 hear it accordingly. Okay?

17 MS. NESTER: Thank you, Your Honor. And just to be
18 clear on next steps, would you like us to file a notice of
19 hearing?

20 THE COURT: Yes. Once you firm up the date and then
21 tell chambers, please file a notice of hearing on that, and
22 that that will be helpful. Thank you.

23 Okay. Mr. Richmond, does that cover you?

24 MR. RICHMOND: Yes. Thank you very much. I
25 appreciate it.

KOSSOFF PLLC

41

1 THE COURT: Sure. Okay. And remind me, is Mr.
2 Kossoff a party in that adversary? He is right, but not a
3 movant?

4 MR. RICHMOND: Correct.

5 THE COURT: Okay. So Mr. Kossoff, I think -- we're
6 going to enter an order, unless you waive it, which you don't
7 at all have to do. We'll enter an order so that you can attend
8 the argument as well. It'll be by --

9 MR. KOSSOFF: I'd like to be present, Your Honor.

10 THE COURT: Okay. Absolutely. So we'll do it by
11 Zoom, which facilitates Mr. Kossoff's attendance. Or if you
12 prefer to do it in person, we can do it hybrid, so that he can
13 be patched in, and it would be in the courtroom. So talk among
14 yourselves what you prefer, as well. I can do it either way.
15 All right. There's no risk of testimony, is there?

16 MR. BERGER: This is --

17 MR. RICHMOND: No, there shouldn't be. It's just
18 strictly legal arguments.

19 THE COURT: Okay.

20 Yeah, go ahead, Mr. Berger.

21 MR. BERGER: No, no, I agree with Mr. Richmond. It's
22 a legal argument dispositive motion.

23 THE COURT: Right. Okay. So I can do it by Zoom. If
24 you do feel like coming in, that would be kind of fun for me.
25 I'm starting to like to see people, and we are open for

KOSSOFF PLLC

42

1 business in person. But I'll let you choose, okay, in person
2 or Zoom. But let's specify and -- so specify a date and a
3 format.

4 And I just wanted to state assurance that Mr. Kossoff
5 definitely will be given notice of that, and the trustee can
6 just email Mr. Kossoff when we have a date and format set up.
7 And Mr. Kossoff will participate remotely, either patched into
8 the courtroom, if it's in person, or just via Zoom, if it's
9 that way. Okay?

10 All right. So now, let's see, I think we're probably
11 ready to turn back to the granular walk through the adversaries
12 on the calendar for today, unless I'm mistaken.

13 MR. BERGER: I think you're right, Your Honor. Before
14 I pass the baton to my colleagues, I will tell you, in item
15 number 1, the trustee's adversary proceeding against VNB --
16 that's Valley National Bank -- adversary 22-01113, I can't
17 recall if my colleagues let Your Honor know, but we have
18 reached an agreement with -- a settlement agreement with
19 Valley. We have a signed stipulation, and it will be part of
20 the trustee's next omnibus settlement approval motion.

21 THE COURT: Okay. The defendants are VNB New York, et
22 al. Will there be remaining aspects of the case in play, or is
23 it resolved?

24 MR. BERGER: No. It's only settled as to the Valley
25 defendants.

KOSSOFF PLLC

43

1 THE COURT: Okay. Great. And so I am inferring
2 certainly we'll be talking about it and looking at a 9019 at
3 the next hearing date of November 19th, and I think we
4 should --

5 MR. BERGER: The 29th.

6 THE COURT: Sorry?

7 MR. BERGER: November 29th.

8 THE COURT: Oh, I misspoke. Yeah, November 29th.
9 Sorry. That was a verbal typo, if there is such a thing.
10 Okay. November 29th. And we'll just set a continued
11 conference for the remainder of the case for that time as well?

12 MR. BERGER: Very good, Judge, yes.

13 THE COURT: Okay. Great.

14 MR. BERGER: And with that, Your Honor, with Your
15 Honor's permission, I'll pass the baton to my colleagues who
16 can address the remainder of the agenda.

17 THE COURT: Okay. That's great. So let's --

18 MR. KOSSOFF: Your Honor, I don't want to -- I don't
19 want to interrupt. It's Mr. Kossoff again, but my time to be
20 on this phone is limited, so --

21 THE COURT: Right.

22 MR. KOSSOFF: -- if there are cases that involve me --

23 THE COURT: Yeah. Let's find out if there's any
24 other -- Mr. Kossoff, are you aware of any other matters you
25 want to be heard on that are on the calendar today? What we're

KOSSOFF PLLC

44

1 doing is really now marching through case management on
2 remaining adversaries.

3 MR. KOSSOFF: Yes. I made a request to Your Honor, as
4 you might recall, to extend my written document demand fact
5 discovery on the Roc Le Triomphe case to the end of this month.

6 THE COURT: Okay. That seems fine to me, especially
7 because we're slowing things down in light of the IRS thing.
8 Is that -- but the trustee -- let me hear from the trustee
9 about that.

10 MS. NESTER: Good morning, Your Honor. Minta Nester,
11 counsel for the trustee.

12 What I believe Mr. Kossoff is referring to is the
13 letter that he's docketed in the adversary proceedings in
14 Valley National Bank, which is 22-01113, and Roc Le Triomphe,
15 which is --

16 THE COURT: Right.

17 MS. NESTER: -- 22-01158. In that letter, he raised
18 various points, including contentions that certain issues were
19 not raised before this Court or brought to chambers. So if I
20 could just take a minute to speak to that before moving on to
21 the secondary point --

22 THE COURT: Sure.

23 MS. NESTER: -- which is scheduling. As Your Honor is
24 aware, we are all laboring under uncommon circumstances here,
25 and we endeavor to be accurate reporters. It's a

KOSSOFF PLLC

45

1 responsibility we take very seriously. So I wanted to let Mr.
2 Kossoff know, to the extent he was not aware, that the issues
3 he raised in his October 6th email to counsel, related to
4 summary judgment timing and extensions of the Roc discovery
5 schedule, were sent, verbatim, to chambers in the submission
6 email of the VNB amended proposed scheduling order. And that
7 order was entered that same day. And we sent that over the
8 same day. And that order was entered without change and
9 without conference. I note that the amended CMO in Roc Hampton
10 had been entered the day previously.

11 And that sort of brings me to Mr. Kossoff's second
12 point, which is the further extensions of the discovery
13 schedule. Mr. Kossoff seeks to extend a deadline that occurred
14 in July, July 15th, if I'm not mistaken, and nevertheless his
15 first attempt to extend that, and extend it significantly, has
16 been made in October, long after that deadline had expired, and
17 even after this amended CMO had been entered.

18 He does so without explaining the basis to extend this
19 deadline. He does not say that he was incapable of meeting the
20 deadline due to his incarceration. Instead, he says that he'd
21 like to serve additional discovery requests. And we don't know
22 why additional discovery requests, at this time, are needed or
23 appropriate.

24 THE COURT: Okay. Got it.

25 So Mr. Kossoff, let me ask you to just explain

KOSSOFF PLLC

46

1 specifically what you want to do. It sounds like you're
2 wanting to -- you wanted an extension till October 30th to
3 serve additional --

4 MR. KOSSOFF: As a matter of fact, I've already sent
5 out the written discovery demands in the Roc Le Triomphe case,
6 in anticipation of Your Honor granting my request. I don't see
7 why Your Honor wouldn't grant my request. You granted the
8 exact same similar request to the trustee in the VNB matter.

9 THE COURT: Okay.

10 MR. KOSSOFF: And --

11 THE COURT: Hang on. Hang on. Let me -- I'm just
12 trying to track -- let me first make sure that I'm
13 understanding the right thing. So are we -- that we're talking
14 about the same request. I think, by a letter dated October
15 20th, you requested to have until October 30th, which is five
16 days from now, to serve additional document requests, right?

17 MR. KOSSOFF: Yes.

18 THE COURT: With production in December. And that's
19 in the VNB and Roc cases; is that right?

20 MR. KOSSOFF: Yes.

21 THE COURT: Okay.

22 MR. KOSSOFF: Well, with respect to the VNB case, I
23 believe that was already granted, based upon the order that I
24 saw, where you extended written discovery requests until the
25 31st --

KOSSOFF PLLC

47

1 THE COURT: You're right. Okay. Yeah. I'm look --

2 MR. KOSSOFF: -- if I'm not mistaken.

3 THE COURT: Yes. I'm interrupting you to agree with
4 you. I'm looking at an order I entered in the VNB case, which
5 is -1113, and that says, among other things, each party may
6 serve written discovery requests no later than October 30. So
7 you don't even need an extension for that. That's done.

8 MR. KOSSOFF: Right.

9 THE COURT: And then I'm looking at a prior scheduling
10 order, entered October 5th, in the case against Roc Le
11 Triomphe, 22-01158. Oh, I see. And there it has -- it is
12 preserving a date of July 15th. The order -- and it calls for
13 document production to be complete by October 16th, which was
14 eleven days.

15 I will tell you, I think what that October 5th order
16 did is modify subsequent dates, and we just left alone the
17 written discovery deadlines as they had previously existed,
18 because I didn't understand those to be affected.

19 All right. Here's what I want to do. Well, I'm not
20 sure how -- I don't have a fully formed idea on this.

21 Mr. Kossoff, can you just explain what you're trying
22 to get in the Roc -- what your requests seek in the Roc Le
23 Triomphe case?

24 MR. KOSSOFF: When I set out my initial discovery
25 requests, I realized after the fact that I'd only limited them

KOSSOFF PLLC

48

1 to the VNB matter as opposed to the Roc Le Triomphe matter.
2 And everything -- and as a result, I need to actually make
3 those requests in the Roc Le Triomphe matter as well, for
4 procedural, in order for it to be binding.

5 So in as much as the trustee was looking for an
6 additional date in connection with the VNB matter, to extend
7 their ability to put written documents -- to respond, I guess,
8 to, or for people to submit written documentary requests in the
9 VNB case, I had said ,in my prior email, which now I understand
10 didn't get to the Court until after they issued the order in
11 the Roc Le Triomphe, that I be given the similar courtesy in
12 the Roc Le Triomphe case.

13 THE COURT: Okay. So I'm a little bit -- the phrase
14 shooting in the dark comes to mind. It's not the best phrase.
15 But here's what I think I would like to do.

16 You've already sent out the -- first off, I don't need
17 to take any action with respect to the VNB case because the
18 discovery order already --

19 MR. KOSSOFF: That's correct.

20 THE COURT: -- makes your request timely. As to the
21 Roc Le Triomphe case, I think I'd like the trustee receive and
22 review the discovery requests you just sent out. To the extent
23 it's just catching you up with document production that the
24 other parties in the Roc Le Triomphe case, I'm going to just
25 direct the trustee to send its production set, that's already

KOSSOFF PLLC

49

1 been given to other defendants, to Mr. Kossoff.

2 To the extent the trustee sees something prejudicial
3 about the scope or timing of the request, I'm going to -- I
4 guess I will allow the trustee to object based both on timing
5 and on substance of the requests. However, I'm going to
6 express a preference just to fold this into the workflows and
7 treat it as a timely document request. So I guess I'll say --
8 let me try to express that as a ruling on the specific request.

9 So I'm going to require that the trustee entertain the
10 request as if it were timely. And unless the trustee comes
11 forward, subsequently, with objections based on timeliness or
12 substance, I will leave it at that. But this is without any
13 prejudice to any argument that the trustee may want to make.

14 Partly my issue is, because I don't know the substance
15 of the request fully, if it's opening a whole other front or
16 line of inquiry, that could be excessively broad and bog down
17 the litigation in an inappropriate way, I'll keep timeliness
18 arguments as well as substance available to the trustee. Okay?
19 That's a very, kind of, squishy ruling, but I think it's
20 practical.

21 MR. KOSSOFF: I'm just -- Your Honor, I'm really taken
22 aback. I made a simple request to extend my written document
23 demand discovery in the Roc Le Triomphe matter to basically
24 parallel the same request that you've already granted and the
25 right you've given to the trustee to extend their written

KOSSOFF PLLC

50

1 document demands. This is discovery, and I --

2 THE COURT: Mr. Kossoff -- Mr. Kossoff, I have to cut
3 you off because I basically said yes to your request. Okay?

4 MR. KOSSOFF: No, you didn't, Your Honor. You said
5 that they could object to timeliness. That's not saying yes.

6 THE COURT: I --

7 MR. KOSSOFF: My proposal is that you grant the
8 extension, subject to their rights, as they always have, to
9 object to whatever documents that I've demanded. But to
10 basically allow them, after the fact, this squishy ruling to
11 then say that it's not timely, is not granting my request.

12 THE COURT: Well --

13 MR. KOSSOFF: And I just think that that's not --

14 THE COURT: No, Mr. Kossoff, look, I think it's --
15 first off, I've stated my ruling, so I don't want to have
16 continued back and forth about it. I will just say I disagree
17 with the characterization of the ruling because I am allowing
18 you to serve -- I am granting and deeming timely the serving of
19 the request, just subject to any objection from the trustee,
20 which may consider timing as a factor. I would conceive of
21 that as going to the proportionality and burdensome issues that
22 may be raised. Okay?

23 But Mr. Kossoff, I am deeming timely your request and
24 require a response. Okay? And then we'll take it from there
25 going forward.

KOSSOFF PLLC

51

1 All right. Mr. Kossoff, your same letter expressed --
2 asked about filing summary judgment motions in the cases to
3 which you're a party.

4 MR. KOSSOFF: Permission to file.

5 THE COURT: Correct. So just to try to clarify,
6 simply, the Court's local rules require a pre-motion conference
7 before the filing of a motion for summary judgment. That's to
8 give us an ability to try to persuade people not to file
9 pointless motions, and also, very importantly, ability to
10 control the timing of motions.

11 My very strong preference is not to consider piecemeal
12 summary judgment motions, which means ordinarily I would
13 entertain them just at the conclusion of all discovery.
14 However, you also point out that there's a deadline for fact
15 discovery and a later deadline for expert discovery.

16 Bottom line is you can make a request, any time you
17 want, to be granted leave and have a schedule set for a summary
18 judgment motion. I will consider whether such a motion makes
19 sense at the end of fact discovery as opposed to expert. And
20 it might; it depends. If it's purely a fact-driven issue that
21 expert discovery would have no bearing on, it's possible I
22 would say yes to that.

23 I will also add, as I try to when this issue comes up,
24 I don't believe the Court has authority to bar anyone from
25 filing any motion they want to, once compliance with the pre-

KOSSOFF PLLC

52

1 motion conference requirement is taken care of. So I'm not
2 precluding the filing of any motion, but I'm just telling you
3 what the practice is.

4 So you would need to make a request in writing for a
5 pre-motion conference. I would entertain it and discuss it.
6 But I'm just foreshadowing the probable outcome, which is that
7 I would say the motion might be something that I would
8 entertain at the end of fact discovery, if appropriate, and if
9 expert discovery won't affect it. Otherwise, I likely would
10 want to wait till the end of fact -- of expert discovery.
11 Okay?

12 MR. KOSSOFF: I don't think I'll be -- I don't think
13 I'll be making those motions until fact discovery has been
14 completed.

15 THE COURT: Okay.

16 MR. KOSSOFF: For the request, is what I'm saying.

17 THE COURT: I got it.

18 MR. KOSSOFF: I just needed to get the clarification.

19 THE COURT: Yeah, no, I wanted to provide it for you.
20 That's fine. And that, far and away, makes sense, because how
21 do you know there's not a fact dispute until you see what all
22 the facts are through discovery? So once you get the
23 discovery, you can assess. And then, if you want to make such
24 a request, go ahead. All right?

25 Okay. Mr. Kossoff, I think -- the other communication

KOSSOFF PLLC

53

1 I've received from Mr. Kossoff we've already covered, which is
2 a desire to file a motion for intervention and to pursue
3 dismissal. And that's already covered by the IRS discussion we
4 had earlier.

5 Mr. Kossoff, I'm sensitive we might lose you.
6 Anything else you want to specifically raise?

7 MR. KOSSOFF: I just would try to emphasize to
8 everybody on the phone call that, if they mail materials to me,
9 they have to understand that the process here is not a linear
10 one and that it's going to take at least five to six days
11 before I see anything that's mailed.

12 THE COURT: I got it. Yeah, Mr. Kossoff, let me
13 reinforce that. Let me just ask the trustee, if you're mailing
14 something to Mr. Kossoff or sending something, please just
15 develop the habit of send him a quick email saying we are
16 mailing you the following today; keep an eye out for it.

17 MR. BERGER: We'll do that, Judge.

18 THE COURT: Yeah, right. That makes life easier.

19 MR. BERGER: Yes.

20 THE COURT: And Mr. Kossoff, then you'll know if
21 something's brewing or not, and we'll avoid some of this kind
22 of heartburn.

23 Okay. Mr. Berger had his hand up. Go ahead.

24 MR. KOSSOFF: And there's just --

25 THE COURT: Oh.

KOSSOFF PLLC

54

1 MR. KOSSOFF: -- one last question that I have --

2 THE COURT: Yeah.

3 MR. KOSSOFF: -- before I leave, and that's on this
4 decision that I have not seen yet with respect to my motion in
5 connection with --

6 THE COURT: Yep.

7 MR. KOSSOFF: -- the Perevoski issue, the permissive
8 dismissal motion. Is there anything that you've established
9 with Mr. Berger at this point? If, in fact, you said in your
10 decision that you want to readdress the motion to dismiss by me
11 making a subsequent motion, does anything in what we just
12 discussed prevent me from doing what is in your order?

13 THE COURT: So thank you for raising that. And I'll
14 explain. To really distill the ruling, it's I granted the
15 motion for permissive intervention to the extent -- so that you
16 would be permitted to file your contemplated dispositive motion
17 as a separate motion. And I said it had to be done promptly, I
18 think, by November 8th.

19 So the thing that's changed is that November 8th no
20 longer holds. I don't actually -- it's interesting. I don't
21 know -- I think it makes sense for you to wait and file that
22 motion until after the IRS situation is resolved, in light of
23 the further briefing.

24 MR. KOSSOFF: So --

25 THE COURT: I don't know -- well, yeah, go ahead, Mr.

KOSSOFF PLLC

55

1 Kossoff.

2 MR. KOSSOFF: So would you then issue an amended order
3 with respect to that date so that I can -- I don't want to miss
4 a deadline through --

5 THE COURT: Yeah, I understand. Let me just orally --

6 MR. KOSSOFF: I'm perfectly capable of --

7 THE COURT: Mr. Kossoff, let me -- I have two -- hang
8 on, Mr. Kossoff. I have two thoughts. One is, assuming the
9 deadline is adjusted, are you okay waiting until a later
10 deadline is set by the Court?

11 MR. KOSSOFF: I don't have an issue with it. I don't
12 think that, in reality, whatever they do with the IRS and their
13 claim is going to really impact my motion. I'm perfectly
14 capable of making the motion by November 8th --

15 THE COURT: Right.

16 MR. KOSSOFF: -- as you put in your order, and then
17 you can hold it in abeyance if you want.

18 THE COURT: Okay. Here's what I want to do. You had
19 asked if I was barring you from filing a motion, and that makes
20 me very nervous because, as a judge --

21 MR. KOSSOFF: I just don't want to miss it, Your
22 Honor.

23 THE COURT: -- that's a potentially prejudicial thing
24 to do. If your concern is deadline compliance, what I'd
25 suggest is, let's have the trustee submit a proposed order

KOSSOFF PLLC

56

1 implementing the procedures set forth on the record, which I've
2 already orally so ordered. As part of that, state that the
3 briefing schedule, including the deadline set forth in the
4 Court's decision of October 17th, is hereby extended to a date
5 to be specified later. Okay?

6 And so Mr. Kossoff, then you'll have a so ordered
7 thing that will memorialize and protect you from any
8 consequences of not making that November 8th order.

9 Okay. Mr. Hang on, Mr. Kossoff.

10 MR. KOSSOFF: I appreciate that, Your Honor.

11 THE COURT: Yeah, so you'll be covered. All right.
12 And you said that was your last thing, Mr. Kossoff. Does that
13 cover you?

14 MR. KOSSOFF: Yes, that is.

15 THE COURT: Okay. Great.

16 Mr. Berger was wanting to be heard. Go ahead, Mr.
17 Berger.

18 MR. BERGER: Yes, and before Mr. Kossoff leaves. Your
19 Honor, we're happy to do the order. For administrative ease,
20 and so that there's absolutely no confusion, if it's acceptable
21 to Your Honor, we'll order the transcript on an expedited
22 basis. And rather than trying to distill what we've been
23 discussing for the last hour, we'll refer and incorporate Your
24 Honor's ruling from the transcript, and we'll attach it to the
25 order. And we'll --

KOSSOFF PLLC

57

1 THE COURT: That's fine, except let's just say it'll
2 be docketed when it's ready. So let's just get --

3 MR. BERGER: Yes.

4 THE COURT: -- the order entered and just refer to the
5 transcript. But don't attach it because that --

6 MR. BERGER: Okay.

7 THE COURT: Then we have to wait for it to come in.
8 And I'll also just so order the specific discussion I just had
9 with regard to the deadline of Mr. Kossoff to file the brief in
10 the Perevoski case; it's hereby extended to a date to be
11 determined later.

12 MR. BERGER: Thank you, Judge. That was the second
13 thing I was going to ask for. Thank you very much.

14 And the third, just so that it is on the horizon, and
15 we can communicate with Mr. Kossoff offline, we haven't yet
16 seen his document request, but there are voluminous documents,
17 and that may require us to work with Mr. Kossoff. We will work
18 with Mr. Kossoff to address that situation.

19 For example, there is quite a bit in the way of bank
20 documents. I hate to take us back to a darker time in the
21 case, but we have thousands and thousands of pages. And while
22 our rights to object to the scope and nature of the discovery
23 requests, when we see them, are preserved, volume and
24 transmission of that type of volume to Mr. Kossoff is something
25 that we'll approach with him and try to work our way through.

KOSSOFF PLLC

58

1 THE COURT: Okay. I got it. That sounds good.

2 MR. KOSSOFF: The documents I've requested are not
3 voluminous.

4 MR. BERGER: I'm sorry?

5 THE COURT: Okay.

6 MR. KOSSOFF: The documents I'm requesting are not
7 voluminous.

8 THE COURT: Okay.

9 MR. BERGER: Very good.

10 THE COURT: So communicate offline. Yeah, Mr.
11 Kossoff, I think what triggered Mr. Berger's remark is my
12 suggestion that he just send the whole document production to
13 you. And that is easy for me to say and maybe not so easy to
14 do. So if --

15 MR. KOSSOFF: The documents are --

16 THE COURT: I will retract that part. If Mr. Kossoff
17 isn't looking for that, you can work around that. But
18 communicate directly on that.

19 MR. BERGER: Thank you for hearing me, Judge. And I
20 think then we can move on to the balance of the agenda.

21 THE COURT: Okay. That's great.

22 All right. So thanks very much, Mr. Kossoff. You are
23 free to go whenever you like. I think we're down to matters
24 that you're not a party to, but you're also welcome to stay, if
25 your facility will let you. So am I right --

KOSSOFF PLLC

59

1 MR. KOSSOFF: I have to get back. I have to get out.

2 THE COURT: Okay.

3 MR. KOSSOFF: So thank you, Your Honor. I'm going to
4 be signing off at this time.

5 THE COURT: Okay. Be well, Mr. Kossoff. Thank you.

6 All right. Let's turn back to the trustee for the
7 balance of the matters on for today.

8 MR. BERGER: Your Honor, I think Ms. Nester or Mr.
9 Howard can address the balance of the adversary proceedings.

10 I will say I think my colleague, Jared Borriello -- I
11 can't see whether or not he is still on. But as to the
12 Perevoski matter, I know that we have two defendants left, the
13 Xenopoulos defendants, with whom we are conducting discovery
14 and hopefully negotiating -- or I think -- I know we are
15 negotiating. And then it's the decedent estate of Phyllis
16 Kossoff, for whom Pamela Kossoff has been designated as the
17 decedent estate representative.

18 And we are approaching a global negotiation with Mr.
19 Bolton representing the family members. There are a number of
20 Kossoff family members, other than Mr. Kossoff, who are current
21 defendants and potential defendants that are covered by a
22 tolling agreement.

23 And we appreciate Mr. Bolton's participation in a
24 process where we hope to achieve a global settlement of those
25 claims. And that would be an efficient way to resolve those

KOSSOFF PLLC

60

1 claims vis-a-vis estate administration.

2 THE COURT: Okay. I've followed everything you said,
3 but I want to make sure I'm attaching this to the right case.
4 This is in Perevoski, -1141?

5 MR. BERGER: It's in -1141. And also number 3, Togut
6 v. Kossoff, -01146.

7 THE COURT: Okay. Got it.

8 MR. BERGER: And for those matters, we'd ask Your
9 Honor to please adjourn those to the November 29 day, and
10 hopefully we'll have a more substantive update.

11 THE COURT: Okay. We'll do that. And just please
12 file a notice of continuation of conference for that, or notice
13 of conference, however you want to do it.

14 Yeah, Mr. Bolton, go ahead.

15 MR. BOLTON: Thank you, Your Honor. David Bolton. I
16 represent the estate in the two mentioned cases as well as
17 there's a third case, which I think was discussed before,
18 Valley.

19 The only thing I want to flag for the Court is we have
20 been discussing and trying to get to a real substantive
21 discussion on a global settlement. There are several -- a
22 couple of these cases have had pre-trial orders entered in
23 them, and some of the dates are slipping by. I just want to
24 alert counsel and the Court that we're going to need to pay
25 some attention to that, because we haven't really focused on

KOSSOFF PLLC

61

1 discovery. The estate has a -- the estate of Kossoff has a
2 very limited asset pool, and every penny that gets spent on me
3 is a penny less to resolve. So we've really --

4 THE COURT: Right.

5 MR. BOLTON: -- tried to husband those resources.

6 THE COURT: That's great. And when you refer to the
7 estate, you're referring to the estate of Phyllis Kossoff in
8 your case, right?

9 MR. BOLTON: David Bolton. Yes, Your Honor. Thank
10 you.

11 THE COURT: Okay. So thank you for raising that.
12 Yeah, do try your best to just sort of keep pre-trial orders
13 and discovery schedule orders updated and adjourned as needed.
14 If there's somebody who messes up, I'll be probably okay with a
15 nunc pro tunc extension. But try to stay on top of it and push
16 it out. And as you achieve consent on such things, just submit
17 them, and I'll very likely approve them. Okay.

18 MR. BOLTON: Your Honor, we --

19 THE COURT: Does that that cover you, Mr. Bolton?

20 MR. BOLTON: David Bolton. Yes, it does, Your Honor.
21 Thank you.

22 THE COURT: Okay. Great. And now let's see.

23 MR. BERGER: Your Honor --

24 THE COURT: Back to the trustee. Go ahead.

25 MR. BERGER: Trying to get out of the way of the

KOSSOFF PLLC

62

1 balance of the calendar. But yes, we'll send CMOs over to Mr.
2 Bolton.

3 And the last matter that Mr. Borriello would have
4 addressed is number 4, the Roc Le Triomphe, and Your Honor
5 already expressed your views in scheduling. And so we've
6 addressed that as well.

7 THE COURT: Okay. Great.

8 MR. BERGER: And with that, we move on to section
9 Roman numeral II, pre-trial conferences --

10 THE COURT: Right.

11 MR. BERGER: -- that my colleagues will address.

12 THE COURT: Okay. Thanks.

13 MR. BOLTON: Your Honor, my cases are done. May I be
14 excused?

15 THE COURT: You may. Yeah. Go ahead --

16 MR. BOLTON: David Bolton.

17 THE COURT: -- Mr. Bolton.

18 Mr. Berger, you can too, although you tend to stick
19 around, which makes sense to me. You're not obliged, but
20 you're welcome. Okay?

21 MR. BERGER: Thank you, Judge.

22 MR. RICHMOND: Your Honor, Andrew Richmond. May I
23 also be excused?

24 THE COURT: Yes.

25 MR. RICHMOND: I was in the Roc Le Triomphe case.

KOSSOFF PLLC

63

1 THE COURT: Absolutely.

2 MR. RICHMOND: Thank you, Your Honor.

3 THE COURT: Thank you all. Good to see you.

4 Okay. So who's going to talk to me about Togut v.

5 Gatsby, 23-01078?

6 MR. HOWARD: Good morning, Your Honor. Ronald Howard
7 of Togut, Segal & Segal for the Chapter 7 trustee.

8 Your Honor, in this case, there are two named
9 defendants, Eric Gatsby and 133 Avenue D, LLC. We've
10 discontinued this matter as to the claims against Mr. Gatsby
11 alone. The complaint has been served against 133 Avenue D
12 twice, and still that defendant has not appeared in this case
13 or established any contact with our office. Your Honor, at
14 this time, our next step will be to serve 133 Avenue D with a
15 default letter.

16 THE COURT: Okay. That's fine. Let's put it down for
17 the next conference, the 29th.

18 Let me ask, though, does this case, analytically,
19 depend on the IRS as triggering creditor?

20 MR. HOWARD: Your Honor, I don't think so. But if
21 that's not the case, we'll get in contact with the Court.

22 THE COURT: Yeah, just --

23 MR. BERGER: This is a ninety-day preference matter.

24 THE COURT: Okay. So that's great. Yeah, just
25 generally, I always get skittish about default motions,

KOSSOFF PLLC

64

1 particularly if I see a substantive deficiency or potential
2 substantive deficiency. But it sounds like, in this case,
3 that's the way to go.

4 MR. HOWARD: Thank you, Your Honor. The next matter
5 is Togut v. Savoysky-Smith, which is also another ninety-day
6 preference matter. Your Honor, in this case, we most recently
7 served the complaint on the defendant on June 28th, and
8 defendant has not appeared in this case.

9 On September 13th, we served the defendant with a
10 default letter to which we received no response. Neither the
11 complaint nor the default letter was returned as undeliverable.
12 And we will be moving forward to seek entry of a default in
13 this case.

14 THE COURT: Okay. Have you had any communication that
15 gives you confidence you've got the right location for the
16 defendant?

17 MR. HOWARD: Your Honor, we haven't any telephonic
18 communication. We know that the complaint and the default
19 letter were served and neither was returned as undeliverable by
20 the post office.

21 THE COURT: Okay. Okay. The course of action you
22 describe sounds fine. I would just ask you to take a little --
23 put in a teeny bit of effort to see if you can find the
24 defendant. It's a one-defendant case?

25 MR. HOWARD: That's correct.

KOSSOFF PLLC

65

1 THE COURT: Yeah. I mean, if you haven't, just back
2 your efforts, besides formal service, with a little Googling or
3 whatever it is you do to see if you can find humans. Okay?

4 MR. BOLTON: Yes, Your Honor. Your Honor, I
5 believe --

6 THE COURT: Oh, that's it for the -- look at that;
7 that's it for your agenda. Let me cross-reference to my
8 calendar to see if I'm expecting anything to be addressed that
9 hasn't already been done.

10 Okay. I believe -- thank you for bearing with me --
11 that we have covered everything on both your agenda and my
12 calendar.

13 Does anyone want to raise anything else?

14 No? Okay. I heard nothing. Thank you all for your
15 efforts. And so I will, I guess, keep an eye on the docket and
16 see if anything comes in. And if not, if I don't talk to you
17 before, I will certainly see you on the 29th, and any earlier
18 date that may be agreed to, on argument on the Roc Le Triomphe
19 motion. Okay? We're covered?

20 Thanks very much. And take care and be well.

21 MS. NESTER: Thank you, Your Honor.

22 THE COURT: We're adjourned.

23 (Whereupon these proceedings were concluded at 1:24 AM)
24
25

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

C E R T I F I C A T I O N

I, Sharona Shapiro, certify that the foregoing transcript is a true and accurate record of the proceedings.



Sharona Shapiro (CET-492)
AAERT Certified Electronic Transcriber
eScribers
7227 North 16th Street, Suite #207
Phoenix, AZ 85020

Date: October 26, 2023

October 25, 2023

	36:16;62:4,6;65:8	59:22	63:18	aspects (3)
#	addressing (1)	ahead (11)	and/or (1)	16:24;34:11;42:22
#207 (1)	13:14	17:17;27:5;31:11;	9:19	aspiration (1)
5:22	adduced (1)	41:20;52:24;53:23;	Andrew (2)	34:8
	22:1	54:25;56:16;60:14;	36:5;62:22	asserted (2)
A	adjourn (2)	61:24;62:15	annexed (1)	10:21;16:2
	38:6;60:9	AL (6)	15:17	assess (1)
aback (1)	adjourned (2)	3:7;4:4,21;5:4,10;	anticipation (1)	52:23
49:22	61:13;65:22	42:22	46:6	assessment (3)
abeyance (3)	adjusted (1)	ALBERT (8)	appeal (1)	21:10,17,18
14:7;28:12;55:17	55:9	3:3;4:2,7,14,19;5:2,	25:17	asset (1)
ability (4)	administration (1)	8,13	appearances (1)	61:2
17:19;48:7;51:8,9	60:1	alert (1)	8:9	Associates (2)
able (7)	administrative (2)	60:24	appeared (2)	5:4;9:7
11:8;16:16;18:7;	15:16;56:19	allegations (1)	63:12;64:8	assuming (2)
24:25;33:1;34:3,6	Adv (1)	21:14	application (1)	39:20;55:8
absent (1)	3:5	alleged (2)	32:13	assurance (1)
40:2	adversaries (11)	22:7,16	appreciate (11)	42:4
Absolutely (3)	8:3;12:14;13:20;	allow (8)	17:9;23:4,12;31:7;	attach (2)
41:10;56:20;63:1	19:22;28:24;29:8,15;	12:16,24;16:18;	33:18,18;35:14,14;	56:24;57:5
acceptable (1)	32:13;33:11;42:11;	19:13;21:8;22:8;49:4;	40:25;56:10;59:23	attaching (1)
56:20	44:2	50:10	approach (2)	60:3
accomplish (1)	Adversary (32)	allowance (3)	30:12;57:25	attempt (3)
8:11	4:2,7,14,19;5:2,8,	11:22;13:13,13	approaching (1)	22:13;24:9;45:15
accordingly (1)	13;8:14,15,19,20;9:2,	allowed (2)	59:18	attend (1)
40:16	7,24;10:7,9,10,21;	16:6,11	appropriate (11)	41:7
account (1)	11:25;12:4;13:6;	allowing (2)	11:20;12:24;13:4;	attendance (1)
23:17	23:21;24:9;28:10;	25:3;50:17	19:8,9;23:14;28:18;	41:11
accurate (1)	29:3,5;32:11;41:2;	alluded (1)	32:7;33:11;45:23;	attention (1)
44:25	42:15,16;44:13;59:9	24:2	52:8	60:25
accurately (1)	adversary-by-adversary (1)	alone (4)	approval (2)	Attorneys (2)
33:14	33:22	18:7;26:15;47:16;	32:24;42:20	7:3,12
ACH (1)	advisory (1)	63:11	approve (1)	Attorney's (4)
7:13	15:3	along (1)	61:17	12:8,23;30:14,18
achieve (5)	affect (3)	14:15	area (1)	authoritatively (1)
10:23;33:24,25;	10:8;23:25;52:9	alters (1)	31:4	34:20
59:24;61:16	affected (2)	25:14	argue (2)	authority (3)
achieved (1)	13:6;47:18	although (3)	23:13;27:14	28:3;31:4;51:24
39:4	affecting (1)	10:12;30:14;62:18	arguing (3)	authorize (2)
achieving (1)	18:15	always (3)	27:3;39:11,11	28:22;29:1
24:19	affects (1)	35:20;50:8;63:25	argument (11)	available (5)
acknowledged (1)	28:10	amend (5)	9:12;10:12;33:7;	16:25;33:8;39:21,
23:10	aftermath (1)	21:22;22:21;23:8,	36:14;37:3,4;40:5;	23;49:18
Action (8)	26:9	11:24:7	41:8,22;49:13;65:18	Avenue (3)
4:11;10:21;19:8;	again (8)	Amended (18)	arguments (10)	63:9,11,14
22:3,14,15;48:17;	11:11;21:12;24:22;	4:23;5:6;11:22;	9:9;17:20;18:6;	avoid (2)
64:21	26:20;33:13,13;	12:17,20,25;15:11,17,	22:22;24:5;27:13;	8:21;53:21
actions (1)	34:24;43:19	19,20,21;16:12;	28:15;36:9;41:18;	aware (4)
11:6	against (8)	22:20;26:19;45:6,9,	49:18	9:24;43:24;44:24;
actually (3)	9:7;11:24;16:11;	17:55:2	arise (1)	45:2
36:19;48:2;54:20	25:22;42:15;47:10;	amendment (3)	14:24	away (2)
add (7)	63:10,11	24:12;38:5,15	arising (1)	32:14;52:20
23:19;25:5,6;27:2,	agenda (5)	amendments (2)	8:3	AZ (1)
17,18;51:23	8:6;43:16;58:20;	38:12,20	around (2)	5:23
additional (7)	65:7,11	amends (1)	58:17;62:19	
14:23;37:19;45:21,	ago (1)	31:19	arranged (1)	B
22;46:3,16;48:6	16:20	among (3)	34:24	
address (7)	agree (3)	11:7;41:13;47:5	articulated (1)	back (18)
10:5,10;27:15;	13:4;41:21;47:3	amount (3)	35:18	10:23;28:24;29:20,
43:16;57:18;59:9;	agreed (1)	16:2,6,8	articulating (1)	22;30:8;31:14;36:9,
62:11	65:18	amounts (1)	23:6	13,24;38:9;39:10;
addressed (4)	agreement (4)	16:14	aside (1)	42:11;50:16;57:20;
	40:2;42:18,18;	analytically (1)	21:1	59:1,6;61:24;65:1

October 25, 2023

backdrop (1) 32:12	Berger's (1) 58:11	bring (2) 11:20;28:13	18,21;64:2,6,8,13,24	chief (1) 30:23
balance (4) 58:20;59:7,9;62:1	besides (2) 14:17;65:2	bringing (1) 26:20	cases (13) 8:9;17:10;23:25; 24:1,20;26:6,8;43:22; 46:19;51:2;60:16,22; 62:13	chiefly (1) 17:21
ball (1) 35:9	best (6) 13:15;32:8,10,13; 48:14;61:12	brings (1) 45:11	case-specific (1) 20:6	choose (1) 42:1
Bank (3) 42:16;44:14;57:19	better (3) 24:11;27:8;35:12	broad (1) 49:16	Cashman (1) 36:6	circumstances (1) 44:24
Bankruptcy (9) 3:17,25;8:4;21:6, 13;25:9;26:12;28:10; 31:1	beyond (1) 22:17	brought (3) 10:18;11:10;44:19	cast (2) 26:2,2	circus (1) 22:24
bar (1) 51:24	binding (1) 48:4	burdensome (1) 50:21	catching (1) 48:23	City (1) 7:6
Barnea (1) 31:2	Birmingham (1) 7:16	bureaucratic (1) 30:9	Cause (3) 4:11;14:14;22:3	civil (1) 30:23
B-A-R-N-E-A (1) 31:2	bit (5) 8:10;40:11;48:13; 57:19;64:23	business (1) 42:1	causes (5) 10:20;11:6;18:16; 22:14,15	claim (67) 10:5,14,20;11:3,7, 16,17,23,24;12:1,5,7, 17,17,25;13:1,11,13, 15,17,20;15:4,11,17, 20,20,22;16:5,11,12, 19,23;17:12;19:15,16, 25;20:4,20,24;21:1,3, 4,16,22,24;22:20; 23:17,22,24;24:14; 25:22,22;26:3,4,5; 28:15;31:19;32:25; 33:2,2,3,24;36:21; 37:5,11;38:12;55:13
barring (1) 55:19	bog (1) 49:16	C	cavil (1) 22:17	claims (4) 10:17;59:25;60:1; 63:10
based (8) 20:22;21:18;22:7, 16;38:16;46:23;49:4, 11	boils (1) 24:3	calculations (1) 16:15	centralized (2) 23:23;33:24	clarification (1) 52:18
basically (12) 18:2;21:8;22:2,8, 13,25;25:1,14;26:16; 49:23;50:3,10	BOLTON (22) 7:2,8;29:17,18,18; 59:19;60:14,15,15; 61:5,9,9,18,19,20,20; 62:2,13,16,16,17;65:4	calendar (11) 8:3,6;9:25;10:11; 34:16,19;42:12; 43:25;62:1;65:8,12	certain (5) 10:23;19:16;21:11; 25:7;44:18	clarify (1) 51:5
basis (8) 12:1;21:4,16;22:17; 25:8;26:3;45:18; 56:22	Bolton's (1) 59:23	call (3) 8:9;18:2;53:8	Certainly (9) 11:12;14:8;17:12, 16;19:9;34:23;37:5; 43:2;65:17	clarity (4) 20:7;28:14;37:19; 38:25
baton (2) 42:14;43:15	bolts (1) 30:12	calls (1) 47:12	certainty (1) 28:14	clawback (1) 10:23
bearing (2) 51:21;65:10	bona (1) 16:7	can (46) 9:13;12:5,5,10,23; 13:12,15;14:11;15:8, 24;17:16;21:3;22:20; 23:17;25:16;26:3,5; 27:7;29:7;30:8,9,12; 32:2;35:6;38:16;40:2, 9;41:7,12,12,14,23; 42:5;43:16;47:21; 51:16;52:23;55:3,17; 57:15;58:17,20;59:9; 62:18;64:23;65:3	certificate (1) 21:19	clean (2) 17:11;20:15
beautifully (1) 12:11	books (1) 11:8	capable (2) 55:6,14	cetera (1) 20:2	cleaner (1) 19:23
becoming (1) 26:11	Borriello (3) 10:3;59:10;62:3	CAPACITY (8) 3:3;4:3,8,15,20;5:3, 9,14	challenge (2) 20:2,4	clear (5) 17:11;30:15;40:3, 11,18
behalf (1) 36:6	both (7) 8:5;28:18;29:3; 39:1,2;49:4;65:11	Capital (1) 7:13	chambers (7) 12:12;40:4,8,15,21; 44:19;45:5	clearly (1) 12:11
believes (2) 28:13;33:11	bottom (2) 40:13;51:16	care (5) 21:23,23,25;52:1; 65:20	chance (1) 14:15	closely (1) 38:11
beneficial (1) 23:25	bound (1) 38:19	Case (56) 4:5,11,22;5:5;8:4, 17,20,25;9:4;11:2,23; 12:3,14;13:5;14:16; 19:17;26:10,24;27:3; 28:2,9,10;29:9;31:23; 32:6;36:15;37:21; 42:22;43:11;44:1,5; 46:5,22;47:4,10,23; 48:9,12,17,21,24; 57:10,21;60:3,17; 61:8;62:25;63:8,12,	change (4) 21:20,22;22:19; 45:8	CMO (2) 45:9,17
Berger (79) 10:1,1;11:1;12:10, 15,19,21;13:3,10,22; 14:11,19;15:6,13,15, 19;16:9,18;17:1;19:6; 20:9,11;21:14;25:14; 26:16;27:2,5,6;29:13; 30:8,11,19,24;31:7, 12,14;33:13,15;34:2, 6,15,18;35:11,13,22; 37:23;38:1;41:16,20, 21;42:13,24;43:5,7, 12,14;53:17,19,23; 54:9;56:16,17,18; 57:3,6,12;58:4,9,19; 59:8;60:5,8;61:23,25; 62:8,11,18,21;63:23	break (1) 33:23	Capital (1) 7:13	changed (1) 54:19	CMOs (1) 62:1
	brewing (1) 53:21	care (5) 21:23,23,25;52:1; 65:20	changes (1) 25:14	Co (1) 9:8
	brief (2) 32:23;57:9	care (5) 21:23,23,25;52:1; 65:20	changing (1) 20:21	cochiefs (1) 31:1
	briefed (1) 9:10	Case (56) 4:5,11,22;5:5;8:4, 17,20,25;9:4;11:2,23; 12:3,14;13:5;14:16; 19:17;26:10,24;27:3; 28:2,9,10;29:9;31:23; 32:6;36:15;37:21; 42:22;43:11;44:1,5; 46:5,22;47:4,10,23; 48:9,12,17,21,24; 57:10,21;60:3,17; 61:8;62:25;63:8,12,	characterization (1) 50:17	Code (2) 11:12;26:8
	briefing (13) 8:17;14:8;19:20; 20:6;27:1;31:24; 32:19,20,21;33:6; 35:8;54:23;56:3	Capital (1) 7:13	characterize (1) 20:9	colleague (2) 39:18;59:10
	briefly (1) 28:12	care (5) 21:23,23,25;52:1; 65:20	chase (1) 28:8	
	briefs (2) 8:22;9:8	Case (56) 4:5,11,22;5:5;8:4, 17,20,25;9:4;11:2,23; 12:3,14;13:5;14:16; 19:17;26:10,24;27:3; 28:2,9,10;29:9;31:23; 32:6;36:15;37:21; 42:22;43:11;44:1,5; 46:5,22;47:4,10,23; 48:9,12,17,21,24; 57:10,21;60:3,17; 61:8;62:25;63:8,12,	check (1) 18:17	

October 25, 2023

colleagues (6) 10:2,10;42:14,17; 43:15;62:11 combined (1) 20:15 coming (4) 23:23;27:25;38:5; 41:24 comment (1) 20:2 communicate (5) 39:20;40:13;57:15; 58:10,18 communicating (1) 31:6 communication (6) 18:1,14;35:4;52:25; 64:14,18 communications (1) 11:16 complaint (15) 10:22;11:25;20:24; 21:15,16;22:1,14,17, 21:38;5:20;63:11; 64:7,11,18 complaints (2) 11:9;25:11 complete (1) 47:13 completed (1) 52:14 completely (1) 12:11 compliance (2) 51:25;55:24 compromise (1) 16:2 conceive (1) 50:20 concern (2) 33:18;55:24 concerning (4) 10:6;11:16;19:15; 23:24 concerns (1) 16:2 conclude (2) 28:18;37:1 concluded (1) 65:23 conclusion (1) 51:13 concretize (1) 30:9 conducting (1) 59:13 Conference (20) 4:5,10,17,22;5:5,11, 16;26:24;27:4;28:9; 34:13,24;43:11;45:9; 51:6;52:1,5;60:12,13; 63:17 conferences (1)	62:9 confidence (1) 64:15 confirm (1) 40:15 confirmed (1) 19:2 confusion (2) 15:16;56:20 connection (2) 48:6;54:5 consent (1) 61:16 consequences (1) 56:8 consider (5) 24:11;32:13;50:20; 51:11,18 consideration (1) 32:2 considered (1) 14:15 consistent (4) 24:14,17;28:18; 31:24 construe (2) 31:21,22 contact (7) 14:21;30:17,21; 40:4,7;63:13,21 contemplated (2) 32:23;54:16 contemplates (1) 32:24 contemplation (1) 33:14 contentions (4) 28:15,17;33:21; 44:18 contesting (1) 26:16 continuation (1) 60:12 continue (1) 19:24 continued (3) 34:12;43:10;50:16 control (3) 30:13;34:11;51:10 convinced (1) 11:17 copies (1) 19:2 copy (2) 17:22;27:21 cost (1) 24:19 cost-effective (3) 28:20;32:8;33:25 counsel (6) 25:2;38:3,17;44:11; 45:3;60:24 Country (1)	7:4 counts (1) 16:7 couple (3) 9:10;18:12;60:22 course (5) 8:23;11:2;19:8,10; 64:21 Court (170) 3:17;8:2,6;10:24; 12:10,18,20;13:2,4,9, 18;14:10,13,22;15:5, 8,14,18;16:1,17,21; 17:3,6;18:4,9,11,13, 19,25;20:12,15,18; 21:18;22:8,11;23:4,6; 24:16;25:5,19;26:6, 14,21;27:17,19,22; 28:2,6;29:10,25; 30:17,22,25;31:10,13, 21;32:4,17,22;33:16; 34:9,16,20;35:17,25; 36:4,10,13,17,22; 37:20,22;38:9,21; 39:14,22,25;40:20; 41:1,5,10,19,23; 42:21;43:1,6,8,13,17, 21,23;44:6,16,19,22; 45:24;46:9,11,18,21; 47:1,3,9;48:10,13,20; 50:2,6,12,14;51:5,24; 52:15,17,19;53:12,18, 20,25;54:2,6,13,25; 55:5,7,10,15,18,23; 56:11,15;57:1,4,7; 58:1,5,8,10,16,21; 59:2,5;60:2,7,11,19, 24;61:4,6,11,19,22, 24;62:7,10,12,15,17, 24;63:1,3,16,21,22, 24;64:14,21;65:1,6,22 courtesy (5) 17:24;25:2,16,20; 48:11 courtroom (2) 41:13;42:8 Court's (2) 51:6;56:4 cover (4) 9:3;40:23;56:13; 61:19 covered (6) 53:1,3;56:11;59:21; 65:11,19 credit (1) 23:2 creditor (11) 21:4,7,7,12,12;22:3, 18;25:24;26:4,13; 63:19 critical (1) 12:12 cross-reference (1)	65:7 curious (1) 36:8 current (1) 59:20 currently (1) 30:19 cut (4) 28:8;31:5;36:20; 50:2 <div style="text-align: center;">D</div> dark (1) 48:14 darker (1) 57:20 date (18) 25:10;27:7,11; 34:13;39:12;40:5,7,8, 20;42:2,6;43:3;47:12; 48:6;55:3;56:4;57:10; 65:18 dated (2) 21:17;46:14 dates (3) 27:9;47:16;60:23 DAVID (8) 3:24;7:2,8;29:18; 60:15;61:9,20;62:16 day (11) 9:15,19;14:21;15:9; 18:24;25:8,10;45:7,8, 10;60:9 days (3) 46:16;47:14;53:10 de (4) 16:13,16;21:11; 22:13 deadline (12) 45:13,16,19,20; 51:14,15;55:4,9,10, 24;56:3;57:9 deadlines (1) 47:17 deal (1) 14:23 dealing (1) 19:23 debtor's (1) 11:8 decendent (2) 59:15,17 December (1) 46:18 decide (1) 38:23 decided (1) 20:25 decision (12) 17:22;18:6,15; 24:25;25:15,25; 26:19,19;27:20;54:4,	10;56:4 declaration (1) 15:22 deem (1) 25:17 deemed (1) 11:13 deeming (2) 50:18,23 default (6) 63:15,25;64:10,11, 12,18 defend (2) 12:7;13:11 defendant (7) 29:12;63:12;64:7,8, 9,16,24 Defendants (13) 3:8;15:3;28:23; 29:15;30:6;42:21,25; 49:1;59:12,13,21,21; 63:9 defendant's (1) 23:19 defense (1) 23:19 defenses (4) 10:17;24:5;31:25; 33:20 deficiency (2) 64:1,2 defined (1) 21:13 definitely (1) 42:5 delay (1) 27:23 demand (2) 44:4;49:23 demand (1) 50:9 demands (2) 46:5;50:1 demonstrates (1) 22:2 depend (1) 63:19 depends (2) 15:10;51:20 deprived (1) 26:23 deputy (4) 18:22;19:1,3;34:21 describe (1) 64:22 described (1) 32:23 describing (2) 27:1;33:14 designated (3) 25:8;27:11;59:16 desire (2) 9:1;53:2
---	--	---	---	--

October 25, 2023

<p>desired (1) 23:18</p> <p>desires (1) 35:7</p> <p>desperation (1) 22:6</p> <p>determination (2) 33:22,24</p> <p>determined (1) 57:11</p> <p>develop (1) 53:15</p> <p>different (3) 11:9;20:17;23:1</p> <p>difficulties (1) 35:4</p> <p>digest (1) 18:7</p> <p>direct (2) 35:19;48:25</p> <p>directing (1) 18:19</p> <p>directly (4) 23:25;31:5;37:4; 58:18</p> <p>disagree (4) 20:14,16;27:12; 50:16</p> <p>disallowed (1) 11:13</p> <p>discontinued (1) 63:10</p> <p>discovery (37) 9:1;14:22;16:24; 33:1,8;35:7;37:16,17; 44:5;45:4,12,21,22; 46:5,24;47:6,17,24; 48:18,22;49:23;50:1; 51:13,15,15,19,21; 52:8,9,10,13,22,23; 57:22;59:13;61:1,13</p> <p>discretion (4) 23:6;31:23;32:6; 35:14</p> <p>discuss (1) 52:5</p> <p>discussed (4) 27:6,20;54:12; 60:17</p> <p>discussing (2) 56:23;60:20</p> <p>discussion (4) 35:6;53:3;57:8; 60:21</p> <p>Dismiss (3) 4:10;23:7;54:10</p> <p>dismissal (7) 8:19;22:21;23:7; 24:8,10;53:3;54:8</p> <p>dismissed (3) 22:14,16;23:3</p> <p>dispatch (1) 29:6</p>	<p>dispelled (1) 37:3</p> <p>disposal (1) 37:6</p> <p>disposition (1) 32:9</p> <p>dispositive (6) 19:14,14;23:10,18; 41:22;54:16</p> <p>dispute (1) 52:21</p> <p>disputes (1) 35:7</p> <p>distill (3) 15:8;54:14;56:22</p> <p>docket (2) 8:4;65:15</p> <p>docketed (2) 44:13;57:2</p> <p>docketing (1) 12:14</p> <p>doctrine (1) 22:9</p> <p>doctrines (2) 20:22;23:13</p> <p>document (9) 44:4;46:16;47:13; 48:23;49:7,22;50:1; 57:16;58:12</p> <p>documentary (1) 48:8</p> <p>documents (7) 48:7;50:9;57:16,20; 58:2,6,15</p> <p>done (7) 24:4,10,24;47:7; 54:17;62:13;65:9</p> <p>double (1) 18:17</p> <p>dovetail (1) 14:17</p> <p>down (8) 24:3,13;32:12; 34:12;44:7;49:16; 58:23;63:16</p> <p>drawn (1) 18:2</p> <p>drew (1) 11:4</p> <p>dual (1) 38:7</p> <p>due (3) 16:2;35:5;45:20</p> <p>during (1) 27:7</p> <tr> <td colspan="2" style="text-align: center;">E</td></tr> <tr> <td> <p>eagerness (1) 33:18</p> <p>earlier (8) 35:2,18;39:11;40:4, 4,7;53:4;65:17</p> </td><td> <p>ease (1) 56:19</p> <p>easier (1) 53:18</p> <p>easy (2) 58:13,13</p> <p>economy (2) 28:19;32:1</p> <p>effect (4) 14:17;24:2,6;36:19</p> <p>effectively (2) 24:19;28:9</p> <p>efficiency (1) 24:17</p> <p>efficient (1) 59:25</p> <p>effort (2) 37:11;64:23</p> <p>efforts (2) 65:2,15</p> <p>either (5) 15:11;40:9,13; 41:14;42:7</p> <p>eleven (1) 47:14</p> <p>eliminate (1) 10:20</p> <p>eliminated (1) 14:11</p> <p>else (6) 8:24;21:21;28:23; 29:14;53:6;65:13</p> <p>email (9) 17:25;25:3,12; 39:20;42:6;45:3,6; 48:9;53:15</p> <p>emphasize (2) 34:10;53:7</p> <p>end (5) 40:3;44:5;51:19; 52:8,10</p> <p>endeavor (1) 44:25</p> <p>ends (1) 37:11</p> <p>engaged (2) 11:15;30:14</p> <p>enough (2) 9:13;37:1</p> <p>ensure (1) 18:21</p> <p>enter (4) 18:19;19:2;41:6,7</p> <p>entered (9) 27:20;45:7,8,10,17; 47:4,10;57:4;60:22</p> <p>entertain (4) 49:9;51:13;52:5,8</p> <p>enthusiasm (1) 17:14</p> <p>entire (2) 15:24;22:13</p> <p>entirely (1)</p> </td></tr>	E		<p>eagerness (1) 33:18</p> <p>earlier (8) 35:2,18;39:11;40:4, 4,7;53:4;65:17</p>	<p>ease (1) 56:19</p> <p>easier (1) 53:18</p> <p>easy (2) 58:13,13</p> <p>economy (2) 28:19;32:1</p> <p>effect (4) 14:17;24:2,6;36:19</p> <p>effectively (2) 24:19;28:9</p> <p>efficiency (1) 24:17</p> <p>efficient (1) 59:25</p> <p>effort (2) 37:11;64:23</p> <p>efforts (2) 65:2,15</p> <p>either (5) 15:11;40:9,13; 41:14;42:7</p> <p>eleven (1) 47:14</p> <p>eliminate (1) 10:20</p> <p>eliminated (1) 14:11</p> <p>else (6) 8:24;21:21;28:23; 29:14;53:6;65:13</p> <p>email (9) 17:25;25:3,12; 39:20;42:6;45:3,6; 48:9;53:15</p> <p>emphasize (2) 34:10;53:7</p> <p>end (5) 40:3;44:5;51:19; 52:8,10</p> <p>endeavor (1) 44:25</p> <p>ends (1) 37:11</p> <p>engaged (2) 11:15;30:14</p> <p>enough (2) 9:13;37:1</p> <p>ensure (1) 18:21</p> <p>enter (4) 18:19;19:2;41:6,7</p> <p>entered (9) 27:20;45:7,8,10,17; 47:4,10;57:4;60:22</p> <p>entertain (4) 49:9;51:13;52:5,8</p> <p>enthusiasm (1) 17:14</p> <p>entire (2) 15:24;22:13</p> <p>entirely (1)</p>
E					
<p>eagerness (1) 33:18</p> <p>earlier (8) 35:2,18;39:11;40:4, 4,7;53:4;65:17</p>	<p>ease (1) 56:19</p> <p>easier (1) 53:18</p> <p>easy (2) 58:13,13</p> <p>economy (2) 28:19;32:1</p> <p>effect (4) 14:17;24:2,6;36:19</p> <p>effectively (2) 24:19;28:9</p> <p>efficiency (1) 24:17</p> <p>efficient (1) 59:25</p> <p>effort (2) 37:11;64:23</p> <p>efforts (2) 65:2,15</p> <p>either (5) 15:11;40:9,13; 41:14;42:7</p> <p>eleven (1) 47:14</p> <p>eliminate (1) 10:20</p> <p>eliminated (1) 14:11</p> <p>else (6) 8:24;21:21;28:23; 29:14;53:6;65:13</p> <p>email (9) 17:25;25:3,12; 39:20;42:6;45:3,6; 48:9;53:15</p> <p>emphasize (2) 34:10;53:7</p> <p>end (5) 40:3;44:5;51:19; 52:8,10</p> <p>endeavor (1) 44:25</p> <p>ends (1) 37:11</p> <p>engaged (2) 11:15;30:14</p> <p>enough (2) 9:13;37:1</p> <p>ensure (1) 18:21</p> <p>enter (4) 18:19;19:2;41:6,7</p> <p>entered (9) 27:20;45:7,8,10,17; 47:4,10;57:4;60:22</p> <p>entertain (4) 49:9;51:13;52:5,8</p> <p>enthusiasm (1) 17:14</p> <p>entire (2) 15:24;22:13</p> <p>entirely (1)</p>				

October 25, 2023

facilitates (1) 41:11	26:12;27:2;35:9;51:2, 7,25;52:2;55:19	50:25;64:12	Great (12) 20:12;35:2,25;43:1, 13,17;56:15;58:21; 61:6,22;62:7;63:24	held (1) 28:12
facility (1) 58:25	finally (3) 9:6;19:11;20:21	fractured (1) 33:23		helpful (4) 19:8,9;37:18;40:22
fact (18) 21:1;22:5,19;24:24; 26:7,17,18;44:4;46:4; 47:25;50:10;51:14, 19;52:8,10,13,21;54:9	Financial (1) 7:12	framework (1) 36:1	Green (1) 3:18	hereby (2) 56:4;57:10
fact-driven (1) 51:20	find (5) 9:17;31:3;43:23; 64:23;65:3	free (3) 21:21;23:13;58:23	grips (1) 23:24	here's (4) 34:9;47:19;48:15; 55:18
facto (1) 21:11	fine (7) 35:13;37:22;44:6; 52:20;57:1;63:16; 64:22	front (7) 12:7,8;13:10,16; 18:18;24:11;49:15	guard (2) 18:3;28:5	himself (1) 22:5
factor (1) 50:20	finish (1) 32:5	front-load (1) 23:16	guess (11) 15:10;16:5;25:12; 36:11;37:14,15;40:8; 48:7;49:4,7;65:15	hold (5) 14:7;28:4;29:3; 34:15;55:17
facts (10) 21:25;22:4,6,7,16, 19;23:24;26:15; 27:18;52:22	firm (1) 40:20	fun (1) 41:24	H	holding (1) 20:5
factual (3) 13:12;27:13;32:12	first (14) 10:4;11:5;17:4,7,9; 24:14;27:19;30:11; 32:22;33:24;45:15; 46:12;48:16;50:15	further (4) 34:12;37:11;45:12; 54:23	habit (1) 53:15	holds (1) 54:20
failed (1) 22:2	firsthand (1) 13:24	G	Hampton (3) 9:7;36:6;45:9	holiday (1) 40:12
fails (1) 23:6	five (3) 30:1;46:15;53:10	Garden (1) 7:6	hand (1) 53:23	HON (1) 3:24
Failure (1) 4:11	flag (1) 60:19	gather (1) 15:24	handle (1) 32:14	Honor (83) 10:4,14,16,18; 11:14,20;12:3,7,9,15; 13:3,10,12,14,16,23, 23;14:3,4,7,19,24; 15:1;16:9;17:1,5,19; 24:15,25;25:21;27:6; 28:4,5;29:18;31:8,12; 32:19;34:18;35:13; 36:3;38:2,18;39:13, 23;40:17;41:9;42:13, 17;43:14,18;44:3,10, 23;46:6,7;49:21;50:4; 55:22;56:10,19,21; 59:3,8;60:9,15;61:9, 18,20,23;62:4,13,22; 63:2,6,8,13,20;64:4,6, 17;65:4,4,21
fair (4) 28:20;29:25;32:8; 33:25	flat- (1) 16:22	Gatsby (4) 5:10;63:5,9,10	handling (2) 36:24;37:24	Honor's (4) 10:11;35:14;43:15; 56:24
fairly (2) 20:9;21:15	focused (1) 60:25	general (1) 9:23	hang (13) 18:25,25;20:8; 24:16,16;31:10,10,10; 32:4;46:11,11;55:7; 56:9	hope (3) 13:3;34:6;59:24
family (2) 59:19,20	Fogelman (1) 31:2	generally (4) 10:5;13:22;14:4; 63:25	happened (2) 18:17;33:6	hopeful (1) 16:10
far (2) 32:14;52:20	fold (1) 49:6	gets (2) 14:15;61:2	happening (2) 12:5;34:4	hopefully (4) 15:1;27:16;59:14; 60:10
fault (1) 12:11	folding (1) 9:14	given (7) 21:17;25:2,20;42:5; 48:11;49:1,25	happy (1) 56:19	hoping (1) 16:3
Federal (1) 35:24	followed (1) 60:2	gives (2) 36:1;64:15	harder (2) 39:6,7	horizon (1) 57:14
feel (1) 41:24	following (2) 40:10;53:16	global (3) 59:18,24;60:21	harm (1) 14:25	hour (2) 16:19;56:23
fide (1) 16:7	foreshadowing (1) 52:6	Good (16) 8:2,20;10:1;17:13; 19:3;31:3;34:22;36:5; 37:23;38:2;43:12; 44:10;58:1,9;63:3,6	hate (1) 57:20	Howard (8) 10:3;59:9;63:6,6, 20;64:4,17,25
figure (1) 27:7	form (1) 22:17	Googling (1) 65:2	head-on (1) 36:16	humans (1) 65:3
figuring (1) 26:25	formal (3) 8:8;24:23;65:2	gosh (1) 40:3	hear (11) 9:11,12;14:16; 17:13;23:4;24:4;29:2; 31:13;40:1,16;44:8	husband (1) 61:5
file (22) 8:22;9:1;11:23,24; 15:16;16:15;19:14, 24;27:16;34:3,7;35:2, 4;40:18,21;51:4,8; 53:2;54:16,21;57:9; 60:12	format (2) 42:3,6	government (1) 31:3	heard (11) 13:17;14:23;15:12; 29:14,16;30:6;33:19; 37:7;43:25;56:16; 65:14	
Filed (10) 4:10;15:11,21; 16:12;18:16;26:9,11; 31:17;32:23;33:6	formed (1) 47:20	grant (3) 23:7;46:7;50:7	hearing (20) 8:24;17:23,25; 18:20,24;19:4;25:1,3; 26:18;27:7,7,8,9,11; 28:22;38:24;40:19, 21;43:3;58:19	
files (3) 21:5;22:19;28:13	formulating (1) 11:5	granted (7) 8:15;14:4;46:7,23; 49:24;51:17;54:14	heartburn (1) 53:22	
filing (13) 12:13;15:2,9,11,19;	formulation (1) 25:25	granting (4) 19:12;46:6;50:11, 18		
	forth (4) 23:10;50:16;56:1,3	granular (1) 42:11		
	forum (1) 27:14			
	forward (9) 15:6;19:10;36:2; 37:16,17,24;49:11;			

hybrid (1) 41:12	19:13 instance (1) 15:1	20:21:1,5,10,16,21, 24:22:3,18,19;23:2, 17,22,24;24:13; 25:21;26:2,9;28:14; 29:6;30:15,19;31:19; 32:25;33:2,3,24;36:8, 15,20;37:5,11;38:12, 19;39:1;44:7;53:3; 54:22;55:12;63:19		12,21,24;49:23;62:4, 25;65:18
I	Instead (1) 45:20	IRS- (1) 38:5	K	lead (3) 9:21;29:12;32:8
idea (2) 17:13;47:20	intend (2) 14:16,19	IRS/government (1) 34:4	keep (5) 37:9;49:17;53:16; 61:12;65:15	least (6) 17:24;23:20;25:15; 35:9;40:5;53:10
ideas (2) 8:21;35:12	intended (2) 23:19;29:4	issue (24) 8:22;10:5,6;11:4; 13:21;14:1;19:22; 20:24;29:16;30:12; 32:18;36:15,20,24; 37:16;38:19;39:18, 21;49:14;51:20,23; 54:7;55:2,11	kind (5) 30:12;39:8;41:24; 49:19;53:21	leave (4) 24:9;49:12;51:17; 54:3
II (1) 62:9	intention (2) 28:25;30:3	IRS/government (1) 34:4	Kossoff (152) 4:9,10,16,23;5:6; 7:3;8:4,16,18,25; 9:15;10:18;11:4,10; 14:20;17:5,7,16,18; 18:10,11,23;19:1; 20:8,13,14,16,19; 23:5;24:1,15,17,21, 22;25:6,9,13,20; 26:15,21;27:8,13,22; 28:4,7,17;29:14,19; 31:9,11,11,13,15,16, 18,22;32:3,4,16,18; 33:17;34:13,23,25; 35:3,24;41:2,5,9;42:4, 6,7;43:18,19,22,24; 44:3,12;45:2,13,25; 46:4,10,17,20,22; 47:2,8,21,24;48:19; 49:1,21;50:2,2,4,7,13, 14,23;51:1,4;52:12, 16,18,25;53:1,5,7,12, 14,20,24;54:1,3,7,24; 55:1,2,6,7,8,11,16,21; 56:6,9,10,12,14,18; 57:9,15,17,18,24; 58:2,6,11,15,16,22; 59:1,3,5,16,16,20,20; 60:6;61:1,7	legion (1) 26:7
immediately (1) 39:9	interested (2) 8:20;16:21	issued (2) 29:11;48:10		leaves (1) 56:18
impact (3) 13:19,22;55:13	interesting (1) 54:20	Issues (15) 4:22;5:5;9:1;14:3; 29:6;32:2,12,20; 33:19;35:7;38:8;39:1; 44:18;45:2;50:21		LEE (1) 7:18
impair (1) 14:20	interfere (1) 14:14	item (1) 42:14		left (2) 47:16;59:12
impermissibly (1) 20:22	INTERIM (8) 3:4;4:3,8,15,20;5:3, 9,14	iterative (1) 38:20		legal (3) 27:13;41:18,22
implementing (1) 56:1	Internal (9) 10:19;11:15,21,22; 12:1,6,16,25;26:8			legion (1) 26:7
implications (1) 29:8	interrupt (4) 24:16;32:4,5;43:19			legitimacy (1) 16:4
importantly (1) 51:9	interrupted (1) 32:6			less (2) 22:6;61:3
improperly (1) 14:20	interrupting (1) 47:3			Letter (10) 4:22;5:5;44:13,17; 46:14;51:1;63:15; 64:10,11,19
inappropriate (1) 49:17	intervene (3) 8:16;10:6;19:13			levels (1) 23:1
incapable (1) 45:19	intervening (1) 8:18			Levy (1) 39:18
incarceration (1) 45:20	Intervention (9) 4:12;10:7;14:3,6; 20:6;23:9;29:4;53:2; 54:15			liability (1) 11:1
include (1) 28:16	interventions (1) 14:6			lien (6) 20:4;21:6,11,19; 26:9,11
includes (2) 29:9;33:21	into (14) 9:14;10:19;11:4,10; 16:24;17:10;18:2; 23:17;25:16,23; 26:10,12;42:7;49:6			life (1) 53:18
including (7) 20:1;24:6;27:1; 29:4,9;44:18;56:3	introductory (1) 19:21			light (3) 19:10;44:7;54:22
incorporate (1) 56:23	invalidity (1) 16:23			likely (3) 38:12;52:9;61:17
indeed (1) 30:2	invest (1) 37:11			limited (4) 14:5;43:20;47:25; 61:2
independent (1) 37:10	invite (1) 8:11			line (3) 40:13;49:16;51:16
indicated (4) 20:23;21:16,17; 26:6	invocation (1) 23:12			linear (1) 53:9
indirect (2) 24:2;31:6	involve (1) 43:22			litigating (1) 31:4
INDIVIDUALLY (8) 3:3;4:3,8,15,20;5:3, 9,14	involving (1) 25:8			litigation (2) 33:23;49:17
inefficient (1) 24:11	IRS (59) 10:5,14,22;12:18, 20;13:10,20;15:10,15, 23;16:4,14,23;17:12; 19:15,16,23,25;20:1,			litigatory (2) 20:23;22:9
inferring (1) 43:1				little (11) 8:10;9:16,18;14:16; 38:14,22;39:7;40:11; 48:13;64:22;65:2
initial (2) 32:23;47:24				LLC (7) 3:7;4:21;5:4,21; 7:12,13;63:9
inquiry (2) 18:13;49:16				
insofar (1)				

October 25, 2023

LLP (1) 7:11	9:22	38:2,17;44:10	movants (2) 38:14,21	nervous (1) 55:20
local (1) 51:6	materials (1) 53:8	minute (1) 44:20	move (9) 15:6;18:12;22:6; 29:6;30:16;36:2; 37:15;58:20;62:8	Nester (19) 10:3;27:10;38:1,2, 2,16,17,17;39:13,16, 22,23;40:17;44:10,10, 17,23;59:8;65:21
location (1) 64:15	matter (15) 11:2;38:25;46:4,8; 48:1,1,3,6;49:23; 59:12;62:3;63:10,23; 64:4,6	misimpression (1) 38:16	movement (1) 9:19	nevertheless (1) 45:14
logistically (1) 18:21	matters (9) 18:15;25:8;28:21; 29:5;32:9;43:24; 58:23;59:7;60:8	miss (2) 55:3,21	moving (4) 37:17,24;44:20; 64:12	NEW (6) 3:7,19,19;4:21; 19:6;42:21
long (2) 14:13;45:16	may (20) 8:21;10:8,14;16:16, 18;17:5;24:1;28:16; 29:8;35:7;39:2;47:5; 49:13;50:20,22; 57:17;62:13,15,22; 65:18	misspoke (1) 43:8	much (7) 24:11;28:16;40:24; 48:5;57:13;58:22; 65:20	next (12) 9:14;15:1,2;19:19; 34:7,13;40:18;42:20; 43:3;63:14,17;64:4
longer (3) 21:6;38:22;54:20	maybe (4) 9:17;17:13;37:15; 58:13	mistake (1) 35:23	multiple (2) 28:10;32:13	ninety-day (2) 63:23;64:5
look (12) 10:22;11:3,4,5,10; 18:25;28:2,8;35:25; 47:1;50:14;65:6	mean (4) 19:9;23:20;37:14; 65:1	mistaken (3) 42:12;45:14;47:2	must (2) 20:25;23:2	nobody's (1) 30:2
lookback (1) 19:16	meaning (1) 11:5	Mitchell (3) 4:10,23;5:6	myself (1) 38:23	nor (1) 64:11
looking (7) 18:4;27:10;43:2; 47:4,9;48:5;58:17	means (2) 10:20;51:12	modify (1) 47:16	N	normally (1) 17:24
lose (1) 53:5	mechanism (3) 13:5,7,15	moment (1) 12:13	nailing (2) 24:13;32:12	North (1) 5:22
loss (1) 32:16	meet (2) 22:23;24:18	month (2) 27:11;44:5	name (1) 29:12	note (1) 45:9
lot (2) 19:22;24:3	meeting (2) 17:23;45:19	monthly (1) 25:8	named (1) 63:8	notice (15) 12:4;13:6;15:9; 17:23;18:4;21:6;26:9, 11;27:8;35:23;40:18, 21;42:5;60:12,12
loud (1) 38:8	members (2) 59:19,20	months (1) 9:10	names (1) 31:3	notion (1) 37:2
luck (1) 18:3	memorialize (2) 35:21;56:7	month's (1) 27:9	National (2) 42:16;44:14	November (18) 9:15;25:10,11; 34:14,17,19;35:5,6; 39:12;43:3,7,8,10; 54:18,19;55:14;56:8; 60:9
M	mentioned (1) 60:16	more (7) 14:17;21:5;22:6; 34:20;38:15;40:9; 60:10	nature (1) 57:22	nov (1) 22:13
mail (1) 53:8	merits-based (1) 28:20	Moreover (1) 21:14	near (1) 27:16	number (14) 8:4,15;10:21;11:9; 13:24;19:17;20:17; 23:1;29:10;33:19; 42:15;59:19;60:5; 62:4
mailed (6) 18:16,23;19:2; 27:19,21;53:11	messed (1) 18:22	morning (10) 8:2;10:1;11:18; 12:21;30:15,20;36:5; 38:2;44:10;63:6	necessarily (1) 16:2	numeral (1) 62:9
mailing (2) 53:13,16	messes (1) 61:14	most (3) 28:20;32:14;64:6	necessary (2) 25:18;35:15	nunc (1) 61:15
main (5) 8:4;11:23;12:14; 20:19;28:9	method (3) 19:23;23:16,23	Motion (86) 4:10;8:16;9:2;10:6; 11:21;12:13,15,16,24; 14:21,22;15:2,10,11, 17,21;16:1,6,16,18; 19:12,15,24;22:21; 23:7,10,18,19;25:13, 14;26:16;27:1,2,3,15; 28:13;29:4;31:9,16, 17,22;32:24;33:5,10; 34:3,7;35:2,4,10;36:8, 11,16,19;37:2,7,12, 15,17,19,25;38:7,11, 23;39:1;41:22;42:20; 51:7,18,18,25;52:1,2, 7;53:2;54:4,8,10,11, 15,16,17,22;55:13,14, 19;65:19	need (17) 8:11,16;9:3,5;31:3; 33:25;34:9,10;38:13, 25;40:5,6;47:7;48:2, 16;52:4;60:24	nuts (1) 30:11
makes (8) 10:13;48:20;51:18; 52:20;53:18;54:21; 55:19;62:19	MI (1) 7:16	motion (9) 28:12;29:3;31:17; 51:2,9,10,12;52:13; 63:25	needed (3) 45:22;52:18;61:13	NY (1) 7:6
making (5) 12:13;52:13;54:11; 55:14;56:8	mid-November (2) 9:17;40:10	movant (1) 41:3	needs (2) 27:8;28:19	O
Management (13) 4:5;8:21,25;9:4,8; 26:24;27:4;28:2,9; 31:23;32:7;36:7;44:1	might (9) 31:5;33:23;36:19; 37:2,18;44:4;51:20; 52:7;53:5		negotiate (1) 12:23	object (5) 12:5;49:4;50:5,9; 57:22
manner (1) 29:1	mind (5) 8:10,14;9:20;22:24; 48:14		negotiating (2) 59:14,15	
many (4) 17:20;23:22;32:11; 36:2	minimis (2) 16:14,16		negotiation (1) 59:18	
marching (1) 44:1	Minta (3)		negotiations (1) 13:25	
matches (1)			Neil (1) 10:1	
			Neither (2) 64:10,19	

October 25, 2023

objection (2) 24:23;50:19	opening (1) 49:15	P	8:21;31:4;41:25; 48:8;51:8	pleased (1) 22:23
objections (1) 49:11	operations@escribersnet (1) 5:25		Perevoski (10) 4:4;8:15;19:17; 29:9,11;31:18;54:7; 57:10;59:12;60:4	PLLC (3) 8:4;25:9;34:13
objective (1) 24:18	opportunity (4) 13:11,16;20:3; 26:24	page (1) 27:10	perfectly (2) 55:6,13	point (11) 17:21;18:5;21:22; 24:24;26:22;30:17; 40:12;44:21;45:12; 51:14;54:9
obligation (1) 16:7	opposed (2) 48:1;51:19	pages (1) 57:21	perhaps (2) 35:16;38:20	pointless (1) 51:9
obligations (1) 31:25	option (1) 9:14	paid (2) 21:10,18	period (3) 10:23;12:2;21:11	points (4) 18:12;26:22,23; 44:18
obliged (1) 62:19	oral (4) 9:9,12;10:12;36:9	Pamela (1) 59:16	periods (2) 19:16;20:20	pool (1) 61:2
observation (1) 23:8	orally (2) 55:5;56:2	papers (4) 30:13;37:1;38:11, 19	permissible (1) 24:13	portion (1) 36:21
observations (1) 31:7	order (30) 8:9;18:19;23:21; 33:23;35:16,17,19; 41:6,7;45:6,7,8; 46:23;47:4,10,12,15; 48:4,10,18;54:12; 55:2,16,25;56:8,19, 21,25;57:4,8	parallel (1) 49:24	permission (2) 43:15;51:4	portions (1) 10:8
observed (1) 13:23	ordered (3) 26:18;56:2,6	part (6) 8:15;19:12;23:23; 42:19;56:2;58:16	Permissive (3) 4:12;54:7,15	position (3) 16:5;23:5,5
obtain (2) 11:8;28:20	ordering (1) 35:16	participant (1) 27:9	permitted (2) 24:7;54:16	positive (3) 13:22;14:17;21:18
obviously (2) 17:10;39:25	orderly (3) 23:16;32:9,14	participants (1) 8:8	person (5) 16:21;41:12;42:1,1, 8	possibility (2) 9:16;23:11
occur (3) 9:14;31:6;33:9	Orders (6) 4:23;5:6;18:14; 60:22;61:12,13	participate (3) 12:6;13:7;42:7	personally (1) 39:17	possible (4) 8:22;24:19;28:21; 51:21
occurred (3) 33:12;39:4;45:13	ordinarily (3) 18:14;24:10;51:12	participating (1) 39:19	persuade (1) 51:8	post (1) 64:20
October (13) 3:21;25:10;27:21; 45:3,16;46:2,14,15; 47:6,10,13,15;56:4	originally (1) 23:20	participation (1) 59:23	persuades (1) 28:25	postured (1) 29:5
off (10) 9:21;20:5;27:20; 29:3;32:22;39:3; 48:16;50:3,15;59:4	otherwise (6) 14:25;23:18;28:25; 31:6;40:2;52:9	particular (1) 17:21	petition (1) 26:12	potential (6) 23:9;28:12;36:9; 38:5;59:21;64:1
office (7) 12:8,23;30:13,14, 18,63;13;64:20	out (27) 15:4;16:23;17:15; 18:16;19:6;25:23; 26:25;27:7,23;31:5; 33:23;36:19,20;38:5, 8;40:3,7;43:23;46:5; 47:24;48:16,22; 51:14;53:16;59:1; 61:16,25	particularities (1) 27:14	Phoenix (1) 5:23	potentially (5) 10:20;36:18,20; 38:14;55:23
offline (3) 40:3;57:15;58:10	outcome (3) 28:21;38:15;52:6	Particularly (3) 11:3;35:3;64:1	phone (4) 18:2,22;43:20;53:8	practical (1) 49:20
Old (1) 7:4	over (3) 22:9;45:7;62:1	parties (8) 9:6;13:7,16,25; 14:21;28:19;33:1; 48:24	phrase (2) 48:13,14	practice (2) 33:10;52:3
omni (2) 15:2;27:11	overarching (2) 10:6;36:1	parties' (1) 31:25	Phyllis (5) 7:3;29:19;31:18; 59:15;61:7	pre- (1) 51:25
omnibus (2) 20:7;42:20	overdue (1) 9:6	partly (2) 34:3;49:14	pick (1) 40:6	precluding (1) 52:2
once (5) 26:9;33:11;40:20; 51:25;52:22	overview (3) 8:12;9:22,22	party (7) 20:1;24:1;33:10; 41:2;47:5;51:3;58:24	piece (1) 39:1	predicate (5) 21:4;22:3,18;23:2; 25:1
One (18) 3:18;9:14;13:19; 14:4;16:10;17:6; 18:13;20:8,13,19; 25:5,6;26:1;28:4; 30:7;53:10;54:1;55:8	owed (1) 25:15	pass (2) 42:14;43:15	piecemeal (1) 51:11	predicated (1) 23:2
one-defendant (1) 64:24	own (2) 17:8;37:10	patched (2) 41:13;42:7	pieces (1) 16:10	prefer (4) 37:15;38:22;41:12, 14
ones (1) 20:19		pause (2) 29:13;38:6	Pierce (1) 7:14	preference (7) 37:10,13;39:10; 49:6;51:11;63:23; 64:6
only (6) 18:2;38:4,19;42:24; 47:25;60:19		pausing (1) 33:22	Plaintiff (1) 3:5	preferences (1) 40:14
open (3) 14:13;37:12;41:25		pay (1) 60:24	play (1) 42:22	prejudice (4) 23:8;28:15,22;
		PC (1) 7:2	pleading (1) 35:23	
		pending (1) 37:17	pleadings (3) 11:11;23:11;24:12	
		penny (2) 61:2,3	please (5) 12:22;40:21;53:14; 60:9,11	
		people (5)		

October 25, 2023

49:13 prejudicial (2) 49:2;55:23 prejudicing (1) 10:17 premised (1) 19:17 pre-motion (2) 51:6;52:5 prepared (2) 8:6;19:7 preparing (1) 30:13 present (2) 32:11;41:9 presented (1) 28:11 preserved (2) 33:20;57:23 preserves (1) 24:5 preserving (1) 47:12 presumably (1) 33:8 Pre-Trial (6) 4:17;5:11,16;60:22; 61:12;62:9 prevail (1) 22:7 prevent (1) 54:12 previously (2) 45:10;47:17 prior (4) 21:6;25:25;47:9; 48:9 prison (1) 18:20 pro (1) 61:15 probable (1) 52:6 probably (5) 10:12;30:8;40:9; 42:10;61:14 problem (2) 28:6;37:24 Proc (1) 3:5 procedural (9) 13:5,7;18:12;22:24; 26:2,2;35:6,18;48:4 procedure (2) 29:20,22 procedures (1) 56:1 proceed (1) 29:1 proceeding (15) 4:2,7,14,19;5:2,8, 13:8;5:10;9:11;25; 17:20;29:3;31:18;	33:23;42:15 proceedings (15) 9:3;10:8,11,22; 12:4;13:6;15:3;23:1, 21;28:10;32:11;38:6; 44:13;59:9;65:23 process (6) 15:1,25;16:25;40:6; 53:9;59:24 produce (1) 18:20 produced (1) 34:24 production (5) 46:18;47:13;48:23, 25;58:12 productive (1) 37:8 professionals (1) 15:23 progress (1) 39:3 promptly (2) 24:18;54:17 proof (15) 10:5,14,20;11:7,23; 12:17,25;13:13,15; 21:18;22:20;24:13; 28:14;32:25;33:2 proofs (1) 11:3 proper (1) 32:1 proportionality (1) 50:21 proposal (4) 10:11;18:6;28:11; 50:7 propose (3) 11:23;20:5;30:10 proposed (9) 8:18;10:7;14:5,6; 15:21;19:8,25;45:6; 55:25 proposes (1) 29:7 proposing (6) 11:19,20;19:21,23; 20:10;25:14 protect (1) 56:7 protected (1) 30:5 protecting (1) 31:25 provide (2) 10:15;52:19 providing (1) 10:15 Pryor (1) 36:6 purely (1) 51:20	purpose (1) 14:5 pursuant (1) 25:24 pursue (2) 39:2;53:2 push (5) 28:24;29:20;36:9, 13;61:15 pushing (2) 29:21;39:3 put (12) 12:22;19:4;20:24; 24:22;25:16;29:23; 34:12;40:9;48:7; 55:16;63:16;64:23 puts (1) 17:2	real (1) 60:20 reality (3) 22:25;39:5;55:12 realized (1) 47:25 really (9) 18:7;21:23;37:6; 44:1;49:21;54:14; 55:13;60:25;61:3 reason (2) 16:22;32:3 reasonably (1) 24:18 reasons (1) 20:17 recall (2) 42:17;44:4 recast (1) 22:13 receive (1) 48:21 received (5) 17:22;25:12;27:24; 53:1;64:10 recently (4) 11:18;16:19;29:10; 64:6 recognize (1) 23:6 recognizing (1) 34:11 reconcile (1) 16:16 record (11) 11:12;13:12;19:5; 24:23;25:17;27:12; 28:17;29:24;34:16; 35:15;56:1 records (1) 11:8 recurs (1) 19:22 reemphasize (1) 26:18 refer (3) 56:23;57:4;61:6 reference (1) 8:5 referring (2) 44:12;61:7 regard (2) 24:6;57:9 Regarding (5) 4:23;5:6;13:17; 14:22;33:2 regardless (1) 21:3 reinforce (1) 53:13 reiterate (1) 38:10 reiterating (1)	26:17 related (4) 32:21;36:9;38:6; 45:3 relates (2) 36:15;37:16 relating (1) 38:13 release (1) 21:19 relief (2) 14:22;33:5 remainder (3) 35:8;43:11,16 remaining (2) 42:22;44:2 remark (1) 58:11 remarks (1) 19:21 remind (1) 41:1 remotely (1) 42:7 reopen (1) 24:9 reporters (1) 44:25 represent (1) 60:16 representative (3) 30:15,20;59:17 representing (3) 29:15,19;59:19 request (25) 14:7;28:11;31:23; 44:3;46:6,7,8,14; 48:20;49:3,7,8,10,15, 22,24;50:3,11,19,23; 51:16;52:4,16,24; 57:16 requested (2) 46:15;58:2 requesting (1) 58:6 requests (13) 33:7;45:21,22; 46:16,24;47:6,22,25; 48:3,8,22;49:5;57:23 require (4) 49:9;50:24;51:6; 57:17 required (1) 24:12 requirement (1) 52:1 resolution (3) 34:1;37:15,18 resolutions (1) 24:19 resolve (3) 37:2;59:25;61:3 resolved (3)
		Q	quick (2) 17:7;53:15 quicker (2) 9:18;37:18 quickly (2) 30:13,16 quite (1) 57:19	
		R	race (1) 14:15 raise (2) 53:6;65:13 Raised (9) 4:22;5:5;8:25; 18:13;39:1;44:17,19; 45:3;50:22 raising (3) 12:12;54:13;61:11 rather (2) 39:2;56:22 RE (3) 4:10,22;5:5 reach (1) 31:5 reach-back (1) 12:1 reached (1) 42:18 reaction (1) 17:7 read (3) 18:7;37:1;38:10 readdress (1) 54:10 reading (2) 9:8;38:18 ready (4) 35:2;40:5;42:11; 57:2	

October 25, 2023

14:2;42:23;54:22 resolving (2) 16:4;29:6 resources (2) 14:9;61:5 respect (6) 18:6;32:25;46:22; 48:17;54:4;55:3 respectfully (1) 14:7 respective (1) 40:14 respond (3) 17:5;25:17;48:7 response (3) 16:10;50:24;64:10 responses (1) 35:5 responsibility (1) 45:1 rest (1) 17:2 restart (1) 24:9 result (2) 27:23;48:2 retract (1) 58:16 returned (2) 64:11,19 Revenue (9) 10:19;11:15,21,22; 12:1,6,16,25;26:8 review (1) 48:22 Richard (1) 39:18 RICHMOND (24) 36:3,4,5,5,11,12,15, 18,24;37:7,14,21; 39:10,15,17;40:23,24; 41:4,17,21;62:22,22, 25;63:2 right (54) 10:4,24,25;14:10; 15:5;17:3,15,16; 22:12;24:21;26:1,1,2; 28:8;30:7;33:17;34:5, 6,14,18,23;35:18; 36:11,17,22;37:20; 39:25;41:2,15,23; 42:10,13;43:21; 44:16;46:13,16,19; 47:1,8,19;49:25;51:1; 52:24;53:18;55:15; 56:11;58:22,25;59:6; 60:3;61:4,8;62:10; 64:15 rights (9) 10:17;14:14,20; 29:23;30:2,4;31:25; 50:8;57:22 risk (1)	41:15 Road (1) 7:4 robust (1) 33:1 Roc (24) 5:4;9:7;10:8,12; 36:6;44:5,14;45:4,9; 46:5,19;47:10,22,22; 48:1,3,11,12,21,24; 49:23;62:4,25;65:18 rolling (1) 35:9 Roman (1) 62:9 Ronald (1) 63:6 routinely (1) 18:21 rule (2) 13:12;15:9 rules (1) 51:6 ruling (18) 10:7,16;13:23; 16:11;17:1;19:10,12; 23:9;29:11;35:15,18; 49:8,19;50:10,15,17; 54:14;56:24 rulings (1) 14:8 S same (11) 8:22;21:2,13;36:10; 39:2;45:7,8;46:8,14; 49:24;51:1 satisfied (3) 11:6,11;15:3 save (1) 15:16 Savoysky-Smith (2) 5:15;64:5 saw (1) 46:24 saying (9) 17:18,25;24:3,4; 32:6,19;50:5;52:16; 53:15 schedule (14) 8:17,25;9:1,9; 19:20;32:20,21;35:8; 39:20;45:5,13;51:17; 56:3;61:13 scheduled (1) 34:13 schedules (3) 20:6;31:24;32:7 Scheduling (7) 4:23;5:6;26:25; 44:23;45:6;47:9;62:5 scope (3)	33:4;49:3;57:22 SDNY (1) 30:23 second (8) 16:13;17:7;18:19; 20:8;28:4;31:10; 45:11;57:12 secondary (1) 44:21 Section (3) 25:24;26:7;62:8 secured (2) 21:7;26:13 seek (3) 14:22;47:22;64:12 seeking (1) 8:19 seeks (1) 45:13 seems (5) 9:13;26:1;37:6; 38:14;44:6 sees (1) 49:2 Segal (3) 10:2;63:7,7 seminal (1) 24:25 send (4) 48:25;53:15;58:12; 62:1 sending (2) 17:24;53:14 sense (6) 10:13;38:6;51:19; 52:20;54:21;62:19 sensitive (2) 39:5;53:5 sent (6) 27:22;45:5,7;46:4; 48:16,22 sentence (1) 32:5 separate (1) 54:17 September (1) 64:9 sequencing (4) 26:25;29:16;32:1; 33:9 seriously (1) 45:1 serve (8) 26:3,3;45:21;46:3, 16;47:6;50:18;63:14 served (5) 17:11;63:11;64:7,9, 19 Service (7) 11:15,22,22;12:6, 16,25;65:2 Service's (1) 10:19	serving (1) 50:18 set (15) 8:17;16:6;21:25; 23:10;31:24;32:6; 35:8;42:6;43:10; 47:24;48:25;51:17; 55:10;56:1,3 setting (1) 19:20 settled (1) 42:24 settlement (8) 13:25;15:10;20:1; 32:25;42:18,20; 59:24;60:21 settlements (1) 15:7 several (1) 60:21 Shapiro (1) 5:20 share (1) 38:18 Sharona (1) 5:20 sheer (1) 18:3 shoes (1) 21:9 shooting (1) 48:14 short (1) 14:8 shot (1) 20:15 shown (1) 22:17 sic (1) 26:8 side (1) 34:5 sideline (1) 14:1 signed (1) 42:19 significant (1) 36:20 significantly (1) 45:15 signing (1) 59:4 similar (4) 32:11;38:18;46:8; 48:11 similarly (2) 8:18;29:5 simple (4) 9:4;30:11;37:2; 49:22 simply (5) 16:18;27:6,12;40:9; 51:6	simultaneously (1) 39:4 sitting (1) 14:1 situation (4) 19:24;34:11;54:22; 57:18 six (1) 53:10 sixth (1) 30:3 sixty (1) 23:21 skittish (1) 63:25 slight (1) 27:23 slipping (1) 60:23 slowing (1) 44:7 small (1) 16:20 smarter (1) 38:1 smoke (1) 17:14 SOLELY (8) 3:3;4:3,8,15,20;5:3, 9,14 somebody (1) 61:14 somehow (2) 17:11;22:22 someone (3) 12:22;28:25;30:14 something's (1) 53:21 somewhat (1) 30:10 sooner (2) 9:16;38:25 sorry (12) 12:10;15:15;18:11; 28:4;30:17;31:12,21; 34:15;39:14;43:6,9; 58:4 sort (10) 9:17;14:14;16:23; 30:8;38:7,8,10,23; 45:11;61:12 sought (2) 16:14;33:5 sounds (4) 46:1;58:1;64:2,22 sources (1) 11:9 speak (2) 14:4;44:20 speaking (1) 12:11 specific (11) 9:24;10:10,24;21:5,
---	--	---	--	---

October 25, 2023

15,19;29:2,3,8;49:8; 57:8 specifically (5) 24:8;29:9;35:1; 46:1;53:6 specified (1) 56:5 specify (2) 42:2,2 speed (1) 34:10 spelled (1) 19:6 spent (2) 9:8;61:2 spoke (2) 11:17;30:20 spoken (1) 39:25 springing (1) 25:9 squishy (2) 49:19;50:10 Stack (1) 7:13 staggering (1) 39:3 start (5) 13:19;17:18;23:8; 30:12;40:6 started (1) 13:25 starting (1) 41:25 State (4) 4:11;22:2;42:4; 56:2 stated (2) 33:5;50:15 States (1) 3:17 stating (1) 19:13 status (13) 16:5;19:15;23:16, 22:24;14;26:12;28:1, 14;33;2,25;34:12; 37:5;38:12 stay (6) 31:9,16,17,22; 58:24;61:15 step (3) 11:14;21:8;63:14 steps (2) 19:19;40:18 stick (2) 36:23;62:18 still (3) 11:17;59:11;63:12 stipulation (4) 11:21;12:24;15:21; 42:19 story (2)	20:22;21:20 straddles (1) 27:25 strategically (1) 16:22 Street (2) 5:22;7:14 strictly (1) 41:18 strikes (3) 23:15,23;37:4 strong (2) 28:24;51:11 studied (1) 38:11 subject (3) 8:24;50:8,19 submission (1) 45:5 submit (3) 48:8;55:25;61:16 submitted (1) 8:6 subsequent (3) 15:20;47:16;54:11 subsequently (1) 49:11 substance (4) 49:5,12,14,18 substantial (2) 9:13;37:3 substantive (7) 18:5;24:23;29:22; 60:10,20;64:1,2 substantively (1) 37:25 suggest (1) 55:25 suggestion (1) 58:12 Suite (3) 5:22;7:5,15 suited (1) 32:8 summary (6) 9:1;45:4;51:2,7,12, 17 super (1) 38:11 supporting (1) 15:22 supposed (1) 32:20 sur (2) 22:12,12 sure (13) 14:16,25;18:17; 20:12;29:21;31:19; 33:13;34:8;41:1; 44:22;46:12;47:20; 60:3 surmount (1) 22:22	surreply (2) 22:12,12 suspect (2) 17:13;27:24 T talk (7) 8:19;9:13;36:23; 40:2;41:13;63:4; 65:16 talking (3) 15:9;43:2;46:13 tantamount (1) 22:9 task (1) 22:1 tax (3) 10:25;21:6;31:1 team (1) 39:6 teeing (1) 23:9 teeny (1) 64:23 telephonic (1) 64:17 telling (2) 25:3;52:2 tells (2) 19:3;34:17 temporarily (1) 38:7 tend (1) 62:18 tending (1) 9:5 term (1) 27:16 terms (1) 16:4 testimony (1) 41:15 tests (1) 21:13 texted (1) 34:21 thanks (3) 58:22;62:12;65:20 Thanksgiving (2) 40:11,12 thinking (3) 38:4,8;40:3 third (2) 57:14;60:17 THOMPSON (1) 7:18 though (1) 63:18 thought (3) 17:9;19:19;38:20 thoughts (1) 55:8	thousands (2) 57:21,21 tightly (1) 38:19 till (2) 46:2;52:10 timeliness (3) 49:11,17;50:5 timely (8) 32:8;35:23;48:20; 49:7,10;50:11,18,23 times (1) 33:20 timing (9) 9:2;13:20;29:2; 34:8;45:4;49:3,4; 50:20;51:10 today (14) 9:21;16:13;19:7; 22:4;27:2,11,20; 28:17;30:21;35:15; 42:12;43:25;53:16; 59:7 today's (4) 10:11;18:20;27:6, 24 together (1) 15:24 TOGUT (13) 3:3;4:2,7,14,19;5:2, 8,13;10:2;60:5;63:4, 7;64:5 told (2) 20:3;27:19 tolling (1) 59:22 took (4) 11:4,5,10,14 top (1) 61:15 totality (1) 9:20 touch (2) 12:22;40:14 track (1) 46:12 tracking (1) 38:8 trampling (1) 22:9 Transcribed (1) 5:20 transcript (6) 15:23;27:10;35:20; 56:21,24;57:5 transfer (1) 26:10 transferred (1) 26:12 transfers (1) 10:23 translate (2) 25:23;39:9	translates (1) 40:8 transmission (1) 57:24 transparency (1) 15:24 treat (1) 49:7 treatment (1) 17:12 tried (2) 30:1;61:5 triggered (1) 58:11 triggering (4) 23:2;25:24;26:4; 63:19 Triomphe (20) 5:4;9:7;10:8,12; 36:6;44:5,14;46:5; 47:11,23;48:1,3,11, 12,21,24;49:23;62:4, 25;65:18 true (1) 23:24 TRUSTEE (65) 3:4;4:4,9,16,21;5:4, 10,15;8:7,11;9:22; 10:2,21;11:19;17:24; 18:1;19:21,22;21:3,8, 15;22:1,5,20,25; 23:11,15;24:7;27:12; 28:13,13;29:1,7;30:3; 32:22;34:10;35:1,19, 20;36:25;37:24;38:3, 17;39:6;42:5;44:8,8, 11;46:8;48:5,21,25; 49:2,4,9,10,13,18,25; 50:19;53:13;55:25; 59:6;61:24;63:7 trustees (1) 11:2 trustee's (8) 10:22;11:6,25; 15:22;16:15;25:2; 42:15,20 try (13) 10:23;18:5;22:25; 30:21;31:5;49:8;51:5, 8,23;53:7;57:25; 61:12,15 trying (8) 23:16;24:18;39:19; 46:12;47:21;56:22; 60:20;61:25 tunc (1) 61:15 turn (6) 9:24;23:22;29:7; 38:12;42:11;59:6 turning (1) 37:4 twenty-one (2)
--	---	---	---	--

October 25, 2023

14:21;15:9 twice (1) 63:12 two (10) 16:9;27:18;34:7; 40:5,7;55:7,8;59:12; 60:16;63:8 type (3) 9:5;27:1;57:24 types (1) 28:16 typo (1) 43:9	updated (1) 61:13 updates (1) 9:23 upon (6) 20:22;21:19;22:7, 16;23:2;46:23 urge (1) 35:1 use (2) 21:3;30:9 used (3) 11:9;25:23;26:5 uses (2) 10:22;11:25 using (5) 11:7;16:13,19;22:3; 26:17 Usually (3) 18:23,24,24	VNB (13) 3:7;4:21;42:15,21; 45:6;46:8,19,22;47:4; 48:1,6,9,17 volume (2) 57:23,24 voluminous (3) 57:16;58:3,7	WILLIAM (1) 7:18 wish (1) 12:6 within (2) 21:11;34:7 without (9) 22:14;23:7;28:15, 22;37:3;45:8,9,18; 49:12 word (1) 30:9 words (1) 24:3 work (7) 16:3;39:6,7;57:17, 17,25;58:17 workflows (1) 49:6 writing (2) 25:16;52:4 written (9) 44:4;46:5,24;47:6, 17;48:7,8;49:22,25 wrote (1) 25:1	1:24 (1) 65:23 10 (2) 8:3;34:19 10:00 (1) 3:22 1113 (1) 47:5 1141 (2) 60:4,5 11530 (1) 7:6 133 (3) 63:9,11,14 13th (1) 64:9 15th (2) 45:14;47:12 16th (2) 5:22;47:13 17th (2) 27:21;56:4 19th (1) 43:3
U		W		2
ugly (1) 30:9 ultimately (1) 21:24 Um-hum (1) 13:9 unavailable (1) 39:19 uncertainty (1) 34:4 uncommon (1) 44:24 undeliverable (2) 64:11,19 under (3) 11:12;26:15;44:24 undistracted (1) 9:19 unfair (2) 18:8;38:14 unfettered (1) 16:24 United (1) 3:17 universal (1) 17:14 unleash (1) 33:10 unless (5) 11:13;28:25;41:6; 42:12;49:10 unmarry (1) 22:5 unresolved (1) 35:7 unsecured (3) 21:7,12;26:13 unspoken-for-time (1) 9:17 up (14) 8:20;23:9,15;24:11; 26:20;30:3;37:11; 40:3,20;42:6;48:23; 51:23;53:23;61:14 update (5) 9:4;10:15,16,18; 60:10	V vacate (1) 24:10 valid (8) 11:7,13,17;20:20; 21:24;25:22,22;26:4 validity (6) 10:19;16:24;19:15, 25;20:4;33:3 Valley (5) 42:16,19,24;44:14; 60:18 value-enhancing (1) 14:2 variance (2) 16:14,20 variation (1) 16:16 variety (2) 9:4;13:18 various (6) 8:3;20:5;23:12; 24:20;33:11;44:18 VARNUM (1) 7:11 vehicle (2) 12:8;13:4 verbal (1) 43:9 verbatim (1) 45:5 versus (1) 26:13 via (2) 39:20;42:8 view (2) 16:25;24:25 views (1) 62:5 vis-a-vis (1) 60:1	wait (8) 35:3;37:10;38:13, 15,22;52:10;54:21; 57:7 waiting (5) 9:11;10:13;14:1; 37:9;55:9 waive (1) 41:6 waived (1) 30:4 waiving (2) 29:22;30:2 walk (1) 42:11 walking (1) 18:3 wants (3) 16:23;22:5;29:15 way (24) 8:12;10:18;12:3; 18:16;20:7;24:5;30:3, 11;31:24;32:2,7,10, 14;35:11;39:8;40:13; 41:14;42:9;49:17; 57:19,25;59:25; 61:25;64:3 ways (1) 30:1 Wednesday (1) 40:10 week (1) 15:2 weekend (1) 27:25 weeks (3) 34:7;40:5,7 welcome (2) 58:24;62:20 what's (6) 8:10,14;9:20;12:4; 34:4;37:12 whenever (1) 58:23 Whereupon (1) 65:23 whole (3) 20:16;49:15;58:12 wholeheartedly (1) 20:17 who's (2) 16:21;63:4	X Xenopoulos (1) 59:13 Y year (2) 10:24,25 Yep (1) 54:6 YORK (5) 3:7,19,19;4:21; 42:21 Z Zoom (4) 41:11,23;42:2,8 0 01146 (1) 60:6 0estericher (1) 30:25 0-E-S-T-E-R-I-C-H-E-R (1) 31:1 1 1 (8) 4:5,10,17,22;5:5,11, 16;42:15 1,000 (1) 8:22	2015 (3) 10:24,25;11:2 2023 (1) 3:21 20th (2) 27:22;46:15 21-10699 (1) 8:5 22-01113 (3) 9:3;42:16;44:14 22-01113-dsj (2) 3:6;4:19 22-01141 (4) 8:15;19:18;29:10, 11 22-01141-dsj (1) 4:2 22-01146-dsj (2) 4:7,14 22-01158 (3) 9:3;44:17;47:11 23 (1) 26:8 23-01058-dsj (1) 5:2 23-01078 (1) 63:5 23-01078-dsj (1) 5:8 23-01085-dsj (1) 5:13 25 (1) 3:21 25th (1) 27:25 28th (1)

October 25, 2023

64:7	7227 (1) 5:22			
29 (6) 9:15;25:11;34:14, 17,19;60:9	8			
29th (15) 10:13;35:3,5,6; 39:11,21,23;40:2,10; 43:5,7,8,10;63:17; 65:17	85020 (1) 5:23 8th (4) 54:18,19;55:14; 56:8			
3	9			
3 (1) 60:5 3/28/16 (1) 21:17 30 (1) 47:6 300 (1) 7:15 302263-0885 (1) 5:24 30th (2) 46:2,15 31st (1) 46:25	9019 (9) 12:15;15:2,9;16:1, 6,13,19,25;43:2			
4				
4 (1) 62:4 480 (1) 7:14 48009 (1) 7:16				
5				
509 (1) 7:5 52 (1) 27:10 544b (3) 21:4;25:24;26:3 5th (2) 47:10,15				
6				
6122 (1) 26:7 6321 (1) 26:7 666 (1) 7:4 6th (1) 45:3				
7				
7 (9) 3:4;4:3,8,15,20;5:3, 9,14;63:7				